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The Newspaper of the Non-Profit World

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THE PHILANTHROPY 400

America's leading recipients of donations and grants: They get one out of every eight dollars given to charity

FOUR HUNDRED major non-profit organizations receive more than one in every eight dollars that Americans give to charity.

Those organizations, which make up the first "Philanthropy 400," a list of the nation's largest non-profit organizations compiled by *The Chronicle of Philanthropy*, receive more than $17-billion in donations from individuals, foundations, and corporations. The list demonstrates that while the non-profit world includes more than 400,000 groups, a substantial portion of all charitable contributions goes to a relative handful of large organizations and institutions.

At the top of the list is the Salvation Army, which received $658.7-million in donations and had a total income of more than $1.2-billion in its 1990 fiscal year. Most of the other leaders of the Philanthropy 400 are familiar names: the American Red Cross (No. 2), the United Jewish Appeal (3), the American Cancer Society (5), the American Heart Association (6), Catholic Charities USA (8), the YMCA (9), Harvard University (10), and the Boy Scouts of America (11).

The one surprise may be No. 4: Second Harvest, a Chicago-based organization that serves most of the nation's food banks. In 1990, Second Harvest had only $1.5-million in cash income, but it received donations of more than 187 million pounds of food, valued at the government-established rate of $2.10 per pound.

Second Harvest is one of many organizations in the Philanthropy 400 that receive substantial in-kind contributions. International-relief groups, in particular, rely heavily on such donations, although it is sometimes difficult to gauge the value of those gifts. Organizations use different standards, depending on their own accounting practices.

Although the Philanthropy 400 are large organizations, they still reflect the diversity of the non-profit world. The list includes human-services organizations, museums, youth groups, colleges and univer-

Continued on Page 20

Who They Are

141	colleges and universities
52	United Ways
40	health organizations
28	human-services groups
26	international relief-and-development groups
18	Jewish federations
16	community foundations
15	museums and libraries
13	environmental and animal-related groups
11	youth groups
9	public-broadcasting stations
7	performing-arts groups
7	other education organizations
6	public-affairs groups
11	other non-profits

The Top 5

	Donations (in millions)
1. Salvation Army	$658.7
2. American Red Cross	520.2
3. United Jewish Appeal (National)	426.4
4. Second Harvest*	394.8
5. American Cancer Society	281.8

* Most of private support is in-kind donations of food.

Some Leaders by Category

Overall rank		Donations (in millions)
	Human Services	
1.	Salvation Army	$658.7
	Health	
5.	American Cancer Society	$281.8
	Education	
10.	Harvard University	$195.5
	Youth	
11.	Boy Scouts of America	$194.9
	Performing Arts	
41.	Lincoln Center (New York)	$92.3
	Public Broadcasting	
48.	Thirteen/WNET (New York)	$84.7
	Environment	
72.	Nature Conservancy	$58.8
	Museums	
89.	Metropolitan Museum of Art (New York)	$51.8
	Community Foundations	
146.	Communities Foundation of Texas	$34.4

The complete list begins on Page 20

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Teacher-Training Reform
This teacher (*above*) is in a new program supported by AT&T, one of several companies making more grants to reform training of schoolteachers. Story on Page 7.

Carter and Philanthropy
Former President Jimmy Carter has built a non-profit enterprise in Atlanta that relies heavily on collaboration to solve social problems. And he says foundations helped him develop his post-Presidential role. Story on Page 6.

Hard Times for United Way
Early results from United Way campaigns that have been completed indicate that the big on-the-job fund-raising drive may have trouble hitting its goals this year. Story on Page 17.

New Emphasis at the IRS
The Internal Revenue Service will give less attention to ferreting out fund-raising abuses. Now the IRS will take a close look at large nonprofits, especially hospitals and universities, says a key official. Story on Page 17.

A complete guide to this issue appears on Page 3.

WHAT'S IN THIS ISSUE

A guide for the busy reader Volume IV, Number 3

About Fund Raising

1 Four hundred major non-profits raise more than one in every eight dollars donated to charity, according to the first Philanthropy 400, compiled by *The Chronicle*.

17 United Ways may have difficulty reaching their goals for this fall's campaigns, according to results from some drives that have finished.

17 The Internal Revenue Service's non-profit branch is shifting its attention from enforcement of fund-raising rules to monitoring of large non-profits like hospitals and universities.

19 A lawsuit has been filed challenging a New York law that requires professional solicitors for charities to pay an $80 registration fee.

8 Two charities are suing a pizza company for failing to donate part of its sales revenue under a joint-venture agreement.

8 The death of publisher Robert Maxwell has left at least two major gifts in limbo.

9 Small businesses contribute far more per employee to their local communities than do large businesses, a new study has found.

18 Congress heard calls last week for changes in the way the Postal Service provides reduced rates to non-profits.

41 New bills have been introduced to extend a tax break for gifts of art through 1992 (Tax Watch).

18 Bowls of soup are helping raise money for the poor, and recycling provided donations for a children's museum (Ideas).

19 Oral Roberts, the televangelist, has asked his followers to send him $500 apiece.

19 Salt Lake County officials have agreed to let a federation of charities solicit donations from county employees as an alternative to the United Way.

18 Interest rates for planned gifts issued by the Internal Revenue Service.

About Human Services

23 The Salvation Army is the nation's biggest recipient of charitable donations, but it is also an often-misunderstood non-profit.

25 The Lions International Foundation is in the midst of a $130-million campaign to prevent blindness.

About the Environment

25 Ducks Unlimited, formed by hunters more than 50 years ago, is now emphasizing the growing public interest in preserving wetlands.

34 *Forbes* magazine says Greenpeace International has been shaken by the resignation of its founder, but the environmental group says *Forbes* is just trying to sell ads (Press Clippings).

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Jimmy Carter's new dimension for philanthropy 6

About Grant Makers

6 Former President Jimmy Carter says foundation leaders helped him develop his post-Presidential role, which emphasizes building coalitions between philanthropic, business, and governmental organizations.

8 Five Philadelphia foundations and non-profits are backing a fund to provide operating support for community-development groups.

9 The Council on Foundations will hold its annual meeting in Miami in spite of a call by black leaders for a boycott of the city.

18 A new guide tells reporters which New York foundation executives are experts on particular topics (Ideas).

43 Foundations that start off with a strong mission often end up scattering their efforts among too many programs, says columnist Waldemar A. Nielsen (Opinion).

12 Recent grants by foundations, corporations, and other grant makers.

Of Special Interest to Board Members

17 The IRS is shifting its attention from enforcement of fund-raising rules to the monitoring of big non-profits, like hospitals and universities, including how their boards are structured.

33 Board members, many of whom come from the for-profit world, where mergers have become a fact of life, may see consolidation as a solution to the problems of non-profits, experts say.

About Volunteers

8 A philanthropy advocacy group has announced the first "Points of Lightning" awards.

8 Points of Light 599 to 611 were named by the Bush Administration.

About Managing Non-Profits

33 Charities should be choosy about adopting techniques from business, say scholars who study non-profit management.

33 A Michigan human-services agency has won the first Peter F. Drucker Award for Nonprofit Innovation.

35 Groups that help poor people start small businesses have formed a new organization to pool their resources.

36 Use of graphic arts to get a message across is highlighted in a new exhibit (with a portfolio of some of the winners).

34 Non-profits are becoming too commercial, say *The New Yorker* and *The Washington Post Magazine* (Press Clippings).

42 All non-profits should be worried about Congressional challenges to the tax exemptions of hospitals, says a leader of the United Hospital Fund in New York (My View).

About Education

7 Several corporations are stepping up their efforts to reform the training of schoolteachers.

27 Each year the St. Labre Indian School in Montana educates 700 poor children on the Northern Cheyenne and Crow Reservations and raises $18-million from the general public.

About International Philanthropy

6 Former President Jimmy Carter is pioneering a new approach to non-governmental solutions to problems in the third world.

27 Though less well-known than big organizations like World Vision, Mission Aviation Fellowship plays an important role in international-relief programs.

About Health

8 Charities that deal with AIDS are vying for the services of Magic Johnson, the basketball player who has revealed he has the virus that causes the disease. They are also hoping for increased donations.

Also in This Issue

34 **Books:** Recent publications on fund raising, philanthropy, and non-profits.

36 **Letters** on reform in grant making, counting volunteers, and grants for Soviet studies.

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FUND RAISING

Trends and Ideas

United Ways May Miss 1991 Goal

Most campaigns are still under way, but results from 12 cities show an increase of only 1.2%

By BRUCE MILLAR

FUND-RAISING RESULTS from a dozen cities indicate that United Ways will have difficulty reaching their overall goal of increasing contributions by 4.7 per cent over 1990.

Most of the nation's 2,300 United Ways are still in the process of running their campaigns. However, 12 major drives that have been completed raised a total of $425-million, a 1.2-per-cent increase from the same campaigns last year, according to Richard Fusco, senior vice-president for marketing and resource development at United Way of America.

The biggest gains were a 10.1-per-cent increase by the United Way of Midland County in Michigan and a 9.4-per-cent increase at the Tulsa (Okla.) Area United Way. Among completed campaigns, United Ways in Cleveland and Detroit suffered the biggest losses, with declines of 1.5 per cent and 2 per cent from 1990, respectively.

Mr. Fusco blamed widespread weakness in the economy for what he termed the "mixed bag" of results from campaigns that have ended. He said he was confident that United Ways would raise more than last year's total of $3.11-billion. But he said he was unsure whether the growth would outpace the rate of inflation, which is running at 3.4 per cent.

Fall 1991 Results of United Way Drives That Are Completed

Buffalo	+1.0%
Cincinnati	+1.6
Cleveland	−1.5
Dallas	+3.2
Detroit	−2.0
Fort Worth	−0.1
Midland, Mich.	+10.1
Minneapolis	+5.5
Tulsa	+9.4
Richmond	+4.5
St. Louis	+1.3
St. Paul	+4.1

SOURCE: United Way of America

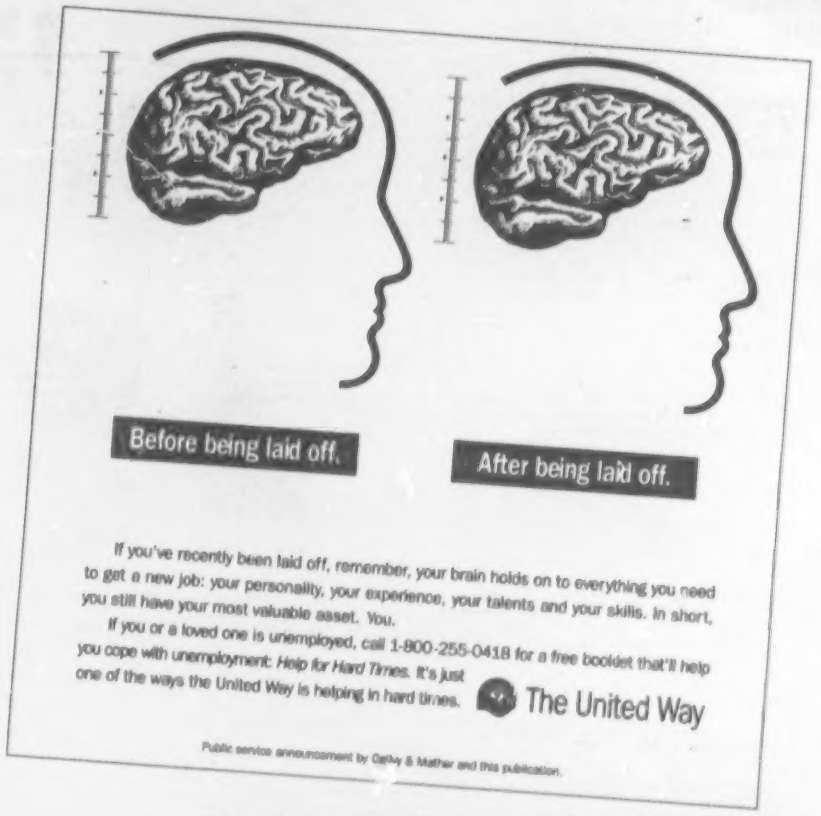
More Workers Are Said to Give

Mr. Fusco said that in spite of the problems caused by the recession, he was encouraged by anecdotal evidence indicating that more employees are participating in the United Way drives and that more companies with fewer than 500 employees are running United Way campaigns.

He said he was optimistic that results from United Ways in the Southeast and Northwest, two regions with strong economic growth, would boost the campaign total. He also said he was encouraged by early results from United Way of Tri-State, the nation's largest campaign, which includes 35 United Ways in Connecticut, New Jersey, and New York. After several large employers reported strong increases in per-capita giving by employees, campaign officials predicted the United Way would raise $202.3-million, a 4.9-per-cent increase over last year. The 1990 contributions were $192-million, $2.5-million less than the amount raised in 1989.

This month United Ways in the tri-state region began a new public-service campaign aimed at helping people who recently lost their jobs. The print and radio ads are intended to raise the morale of such people. "If you've recently been laid off, just remember, you still have your most valuable asset: you," says one radio announcement.

The ads urge readers and listeners to call a toll-free telephone number for a free handbook that offers advice to people who have lost their jobs.


Before being laid off.
After being laid off.
If you've recently been laid off, remember, your brain holds on to everything you need to get a new job: your personality, your experience, your talents and your skills. In short, you still have your most valuable asset. You.
If you or a loved one is unemployed, call 1-800-255-0418 for a free booklet that'll help you cope with unemployment: Help for Hard Times. It's just one of the ways the United Way is helping in hard times.
The United Way
Public service announcement by Ogilvy & Mather and this publication.

This advertisement is one of several being used by United Ways in the New York City area to raise the morale of laid-off workers.

IRS to Shift Emphasis From Fund-Raising Enforcement to Checking on Big Non-Profits

By GRANT WILLIAMS

NEW YORK

THE Internal Revenue Service has shifted its top priority from a crackdown on charitable fund raising to a major review of large systems of non-profits—chiefly hospitals, colleges, and universities, says Marc Owens, director of the service's Exempt Organizations Technical Division.

Conference Notebook

The monitoring of fund raising will "shift from a very high-profile, special-emphasis program to a more routine enforcement effort," as the I.R.S. evaluates what it has learned to date, he said.

Mr. Owens described the revenue service's plans for the current fiscal year at a conference held here by *The Philanthropy Monthly* magazine.

The IRS has closely monitored charities' fund-raising efforts for the past two years.

An example of a practice that was flagged by the service: A charity would hold a fund-raising event, provide a donor with something of value in return for a contribution, and suggest that the donor could take a charitable deduction greater than what the law permitted. If a donor gave $100 for a fund-raising dinner that cost the charity $25 to stage, the donor should have taken a deduction of $75, not $100, Mr. Owens noted.

The IRS eventually identified about 30 non-profits that had conducted some form of fund raising in which "supporters were taking charitable-contribution deductions for fairly high-dollar-amount items that were not 100 per cent deductible," he said.

In addition, the revenue service obtained from 30 non-profits the names of about 600 people who gave the most money to the charities.

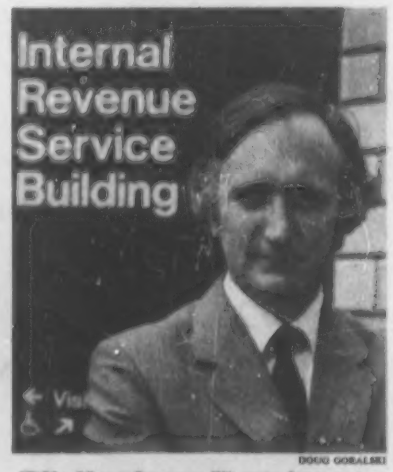
The IRS has audited the charities and many of the donors involved, he said. "We are awaiting the results to see what sort of analysis comes out of it," said Mr. Owens.

The IRS's new top priority is to examine large, tax-exempt organizations that are affiliated with complex subsidiaries or that have complicated legal structures, he said.

"We have been aware for some time that hospitals in particular, and universities to maybe a lesser extent, have tended to reorganize with a holding-company kind of format," he said. Those organizations typically "have a board of directors at the top of the pyramid, separate corporations from underlying subsidiaries, and levels and levels of subsidiaries that include for-profit organizations, joint ventures, and partnerships of various kinds," Mr. Owens said.

"In order to really identify what it's

Continued on Page 19



DOUG GORALSKI

IRS's Marc Owens: "It may be a more limited number of audits than we've done in years past, but certainly more intensive than we've ever done."

THE PHILANTHROPY 400

Continued from Page 1

sities, United Ways, performing-arts centers, public-television stations, environmental groups, and community foundations.

Organizations are ranked according to their private donations (excluding government grants), but information on total income is also provided for most of them.

On the list are Stanford University (No. 13) and St. Labre Indian School (288), Shriners Hospitals for Crippled Children (15) and the Mayo Clinic (117), Catholic Relief Services (18) and Planned Parenthood Federation of America (36), the Ronald Reagan Presidential Foundation (338) and the Carter Center (249), the Rotary Foundation (102) and the Lions Clubs International Foundation (279), the Christian Broadcasting Network (53) and National Public Radio (243), Greenpeace USA (142) and the Humane Society of the United States (304), the Heritage Foundation (311) and the Rand Corporation (393), the New York Public Library (211) and the Colonial Williamsburg Foundation (255), the John F. Kennedy Center for the Performing Arts (330) and the Juilliard School (372).

Many Religious Charities

All 400 organizations are eligible to receive tax-deductible contributions. That is, they are non-profits that are tax-exempt under Section 501(c)(3) of the Internal Revenue Code, public institutions (mostly colleges and universities), and a few veterans' organizations that can receive tax-deductible contributions. Except for the veterans' groups, the list excludes organizations that are tax-exempt under Section 501(c)(4), such as the Sierra Club and the National Abortion Rights Action League, and are therefore not eligible to receive tax-deductible contributions.

For the most part, the list does not include churches, which are not required to make their finances public. But many religious charities are among the Philanthropy 400, including, in addition to the Salvation Army, World Vision (No. 19), Church World Service (143), and Lutheran World Relief (382). Also included are evangelical organizations like Campus Crusade for Christ (No. 23), the Billy Graham Evangelistic Association (67), and the James Robison Evangelistic Association (333).

Jewish Philanthropy

The Philanthropy 400 also demonstrates the continuing strength of Jewish philanthropy. The national United Jewish Appeal is No. 3 and the United Jewish Appeal–Federation of Jewish Philanthropies of New York City is No. 7. In all, 18 local Jewish federations are on the list, as well as such other Jewish charities as the Jewish Community Centers Association of North America (No. 21), Hadassah (96), the National Jewish Center for Immunology and Respiratory Medicine (339), and the American

			Fund-raising costs			
	Private support	Total income	Amount	Percentage of private support	Percentage of total income	Year ending
1. Salvation Army (Alexandria, Va.)	$658,755,399	$1,215,463,189	$38,772,241	5.9%	3.2%	9/30/90
2. American Red Cross (Washington)*	520,169,000	1,465,557,000	35,291,000	6.8	2.4	6/30/90
3. United Jewish Appeal (National) (New York)[1]*	426,399,000	439,051,000	22,900,000	5.4	5.2	6/30/90
4. Second Harvest (Chicago)[2]	394,830,019	395,989,532	349,972	23.3[2]	13.2[2]	12/31/90
5. American Cancer Society (Atlanta)	281,785,285	356,404,566	49,749,358	17.7	14.0	8/31/90
6. American Heart Association (Dallas)	215,980,000	264,391,000	32,159,000	14.9	12.2	6/30/90
7. United Jewish Appeal–Federation of Jewish Philanthropies of New York City*	213,854,000	269,181,000	18,198,805	8.5	6.8	6/30/90
8. Catholic Charities USA (Alexandria, Va.)[3]	210,887,523	1,538,590,851	32,200,281	15.3	2.1	12/31/90
9. YMCA of the U.S.A. (Chicago)[4]	207,372,958	1,438,455,518	n/a	—	—	12/31/90
10. Harvard University (Cambridge, Mass.)*	195,521,227	1,107,920,674	n/a	—	—	6/30/91
11. Boy Scouts of America (Irving, Tex.)	194,941,000	430,001,000	27,260,000	14.0	6.3	12/31/90
12. YWCA of the U.S.A. (New York)[5]	185,600,000	323,570,000	5,780,000	3.1	1.8	12/31/89
13. Stanford University (Cal.)*	180,922,245	1,000,000,000	14,966,375	8.3	1.5	8/31/91
14. Cornell University (Ithaca, N.Y.)[6]*	177,100,000	1,164,209,000	7,039,499	4.0	0.6	6/30/91
15. Shriners Hospitals for Crippled Children (Tampa, Fla.)*	173,308,245	372,970,694	2,229,067	1.3	0.6	12/31/90
16. Boys and Girls Clubs of America (New York)	157,319,431	239,560,786	17,972,067	11.4	7.5	12/31/89
17. University of Pennsylvania (Philadelphia)*	143,384,184	1,100,000,000	12,543,000	8.7	1.1	6/30/91
18. Catholic Relief Services (Baltimore)[7]	141,856,000	220,027,000	4,905,000	3.5	2.2	12/31/90
19. World Vision (Monrovia, Cal.)[8]	138,653,484	215,515,930	28,873,461	20.8	13.4	9/30/90
20. Yale University (New Haven, Conn.)	130,100,000	700,000,000	8,500,000	6.5	1.2	6/30/90
21. Jewish Community Centers Association of North America (New York)[9]	129,000,000	375,000,000	n/a	—	—	12/31/90
22. Columbia University (New York)*	128,300,000	898,500,000	n/a	—	—	6/30/91
23. Campus Crusade for Christ (San Bernardino, Cal.)	123,510,000	140,001,000	9,813,000	7.9	7.0	8/31/90
24. Duke University (Durham, N.C.)*	113,693,144	n/a	n/a	—	—	6/30/91
25. Johns Hopkins University (Baltimore)*	111,814,713	n/a	8,853,779	7.9	—	6/30/90
26. March of Dimes (White Plains, N.Y.)	109,960,000	124,423,000	18,696,000	17.0	15.0	12/31/90
27. University of California at Berkeley	109,600,000	n/a	n/a	—	—	6/30/91
28. University of Illinois (Urbana)	109,000,000	1,550,000,000	7,500,000	6.9	0.5	6/30/91
29. Massachusetts Institute of Technology (Cambridge)[7]*	108,122,000	1,085,568,000	5,700,000	5.3	0.5	6/30/91
30. Muscular Dystrophy Association (Tucson, Ariz.)	107,725,894	118,819,046	22,288,250	20.7	18.8	12/31/90
31. University of Minnesota (Minneapolis)[10]	105,298,301	n/a	n/a	—	—	6/30/90
32. University of Wisconsin at Madison	104,000,000	n/a	5,774,190	5.6	—	12/31/90
33. University of Washington (Seattle)*	102,000,000	n/a	5,600,000	5.5	—	6/30/91
34. Christian Children's Fund (Richmond)	101,184,907	102,959,702	10,290,307	10.2	10.0	6/30/91
35. University of California at Los Angeles	98,996,000	1,524,996,000	13,728,000	13.9	0.9	6/30/90
36. Planned Parenthood Federation of America (New York)	97,378,000	370,618,000	18,241,000	18.7	4.9	12/31/90
37. American Lung Association (New York)	97,276,912	121,042,885	22,346,111	23.0	18.5	6/30/90
38. United Way/Crusade of Mercy (Chicago)	95,690,186	96,641,973	4,757,405	5.0	4.9	6/30/91
39. University of Michigan (Ann Arbor)	94,000,000	1,763,000,000	n/a	—	—	6/30/90
40. University of Southern California (Los Angeles)	94,303,629	919,184,000	10,033,469	10.6	1.1	6/30/91
41. Lincoln Center for the Performing Arts (New York)[11]	92,251,263	289,559,921	15,235,847	16.5	5.3	6/30/91
42. National Easter Seal Society (Chicago)	91,521,230	284,196,789	21,416,130	23.4	7.5	8/31/90
43. American Lebanese-Syrian Associated Charities–St. Jude's Children's Research Hospital (Memphis)	91,209,005	144,262,439	18,051,328	19.8	12.5	6/30/91
44. Princeton University (N.J.)[6]	89,300,000	451,475,000	n/a	—	—	6/30/91
45. United Way (Los Angeles)[12]	88,391,000	n/a	n/a	—	—	12/31/90
46. Save the Children (Westport, Conn.)	88,174,000	90,757,000	7,206,000	8.2	7.9	9/30/90
47. Institute of International Education (New York)	86,394,474	140,939,180	343,779	0.4	0.2	9/30/90
48. Thirteen/WNET (New York)[13]	84,711,000	110,033,000	12,622,000	14.9	11.5	6/30/91
49. Girl Scouts of the USA (New York)[14]	82,579,000	372,014,792	n/a	—	—	9/30/89
50. Jewish Federation of Metropolitan Chicago*	80,000,000	89,000,000	4,600,000	5.7	5.2	12/31/90
51. Indiana University (Bloomington)	79,118,891	n/a	4,472,747	5.7	—	6/30/90
52. United Way of New York City*	77,527,522	93,016,567	4,374,255	5.6	4.7	6/30/91
53. Christian Broadcasting Network (Virginia Beach)	74,963,000	106,120,000	14,631,000	19.5	13.8	3/31/91
54. Jewish Federation Council of Greater Los Angeles*	74,710,604	83,688,993	8,169,103	10.9	9.8	8/31/90
55. New York University[10]	74,675,885	n/a	n/a	—	—	6/30/90
56. Ohio State University (Columbus)	74,296,747	n/a	7,200,000	9.7	—	6/30/91
57. Larry Jones Ministries/Feed the Children (Oklahoma City)[7]	73,001,680	73,891,754	4,310,918	5.9	5.8	9/30/90
58. Arthritis Foundation (Atlanta)	71,544,233	76,617,248	9,341,160	13.1	12.2	12/31/90
59. Northwestern University (Evanston, Ill.)	70,969,904	574,501,000	6,204,156	8.8	1.1	8/31/91
60. Big Brothers/Big Sisters of America (Philadelphia)	70,751,724	76,875,652	n/a	—	—	12/31/89
61. National Multiple Sclerosis Society (New York)	69,592,518	76,336,422	12,297,577	17.6	16.1	9/30/90

* Organization is engaged in a capital, endowment, or other special campaign. n/a: not available

For numbered footnotes, see Pages 30 and 31.

	Private support	Total income	Fund-raising costs: Amount	Fund-raising costs: Percentage of private support	Fund-raising costs: Percentage of total income	Year ending
62. Covenant House (New York)	$59,323,061	$76,250,036	$16,145,805	23.3%	21.2%	6/30/91
63. University of Chicago[10]	57,117,551	n/a	n/a	—	—	6/30/90
64. University of Miami[10]	55,891,176	n/a	n/a	—	—	6/30/90
65. CARE (New York)[7]	55,672,000	336,648,000	14,569,000	22.2	4.3	6/30/91
66. United Way of the National Capital Area (Washington)	54,846,748	65,356,292	3,690,615	5.7	5.6	6/30/91
67. Billy Graham Evangelistic Association (Minneapolis)	54,229,388	77,971,756	3,974,678	6.2	5.1	12/31/90
68. United Way of the Texas Gulf Coast (Houston)	52,376,000	65,334,000	4,103,000	6.6	6.3	3/31/91
69. Pennsylvania State University (University Park)	51,400,000	1,200,000,000	4,200,000	6.8	0.4	6/30/91
70. University of Florida (Gainesville)*	50,614,082	781,322,549	5,248,282	8.8	0.7	6/30/91
71. Asbury Theological Seminary (Wilmore, Ky.)	50,381,444	70,598,985	280,132	0.5	0.4	5/31/91
72. Nature Conservancy (Arlington, Va.)	50,823,000	137,734,000	8,808,000	15.0	6.4	6/30/90
73. United Way of the Bay Area (San Francisco)[12]	50,747,000	n/a	n/a	—	—	12/31/90
74. United Negro College Fund (New York)*	50,117,930	60,922,259	9,752,318	17.1	16.0	3/31/91
75. Mount Sinai Medical Center (New York)[15]	50,112,661	754,659,000	1,809,000	3.2	0.2	12/31/90
76. University of Texas at Austin[10]	50,703,859	n/a	n/a	—	—	6/30/90
77. University of Notre Dame (Ind.)	50,642,143	317,619,867	3,287,211	5.8	1.0	6/30/91
78. Memorial Sloan-Kettering Cancer Center (New York)	50,516,000	328,697,000	8,146,000	14.4	2.5	12/31/90
79. United Way of Southeastern Pennsylvania (Philadelphia)	50,550,073	57,093,690	3,562,440	6.4	6.2	4/30/91
80. Fund for Johns Hopkins Medicine (Baltimore)[16]	50,999,000	796,486,000	2,950,761	5.4	0.4	6/30/91
81. WGBH Educational Foundation (Boston)	50,300,000	103,615,000	n/a	—	—	8/31/90
82. University of North Carolina at Chapel Hill*	50,227,835	655,684,000	6,000,000	11.1	0.9	6/30/90
83. University of Virginia (Charlottesville)[17]	50,042,729	741,987,000	2,070,700	3.8	0.3	6/30/91
84. Disabled American Veterans (Cold Spring, Ky.)	49,589,778	65,672,031	19,171,917	35.8	29.2	12/31/90
85. Michigan State University (East Lansing)	49,563,876	n/a	n/a	—	—	6/30/90
86. AmeriCares (New Canaan, Conn.)[7]	49,524,906	53,782,286	858,942	1.6	1.6	6/30/90
87. University of California at San Francisco*	49,518,132	336,138,912	n/a	—	—	6/30/91
88. Ducks Unlimited (Long Grove, Ill.)	49,070,279	68,052,939	12,935,180	24.8	19.7	2/28/91
89. Metropolitan Museum of Art (New York)	49,761,136	152,837,790	2,255,621	4.4	1.5	6/30/90
90. Brother's Brother Foundation (Pittsburgh)[7]	49,616,983	52,213,920	74,806	0.1	0.1	12/31/90
91. United Way Services (Cleveland)	49,575,915	52,025,915	1,836,780	3.6	3.5	12/31/90
92. Cystic Fibrosis Foundation (Bethesda, Md.)	49,492,167	62,351,810	4,270,128	8.3	6.8	12/31/90
93. Brown University (Providence, R.I.)*	49,400,000	n/a	4,800,000	9.3	—	6/30/91
94. Dartmouth College (Hanover, N.H.)[10]	49,144,915	n/a	n/a	—	—	6/30/90
95. Texas A&M University (College Station)	48,817,143	n/a	4,100,000	8.1	—	8/31/91
96. Hadassah: Women's Zionist Organization of America (New York)*	48,600,000	71,600,000	1,100,000	2.2	1.5	5/31/90
97. Vanderbilt University (Nashville)[18]*	48,339,693	778,352,755	6,530,447	13.1	0.6	6/30/91
98. Case Western Reserve University (Cleveland)*	48,770,984	282,000,000	3,600,000	7.2	1.3	6/30/91
99. Washington University (St. Louis)	48,602,703	589,375,000	n/a	—	—	6/30/90
100. United Way of Greater St. Louis[12]	48,431,469	n/a	n/a	—	—	12/31/90
101. University of California at San Diego[10]	48,319,254	n/a	n/a	—	—	6/30/90
102. Rotary Foundation of Rotary International (Evanston, Ill.)	48,186,015	82,183,527	5,503,622	11.2	6.7	6/30/91
103. Iowa State University (Ames)*	48,280,721	n/a	4,108,736	8.5	—	6/30/91
104. Associated: Jewish Community Federation of Baltimore*	48,000,000	62,400,000	1,500,000	3.1	2.4	6/30/91
105. Episcopal Church of the U.S.A. (New York)[19]	47,979,000	57,396,000	n/a	—	—	12/31/90
106. Paralyzed Veterans of America (Washington)	46,934,223	48,738,507	13,788,370	29.4	28.3	9/30/90
107. University of Utah (Salt Lake City)[20]	46,796,552	599,714,000	1,500,000	3.2	0.3	6/30/91
108. Carnegie Mellon University (Pittsburgh)*	46,746,666	n/a	3,000,000	6.4	—	6/30/91
109. Mothers Against Drunk Driving (Dallas)	46,593,380	49,327,215	10,815,608	23.2	21.9	6/30/90
110. University of Missouri (Columbia)[50]	45,724,466	n/a	n/a	—	—	6/30/90
111. Trinity Broadcasting Network (Tustin, Cal.)	45,139,444	64,729,820	3,864,915	8.6	6.0	12/31/90
112. United Way of Minneapolis Area	43,344,513	44,880,021	2,513,427	5.8	5.6	12/31/90
113. Compassion International (Colorado Springs)	42,587,519	42,857,519	4,119,632	9.7	9.6	6/30/91
114. United Way of Massachusetts Bay (Boston)	42,409,524	43,197,890	3,059,394	7.2	7.1	12/31/90
115. United Way of Metropolitan Atlanta	42,336,000	43,464,000	n/a	—	—	12/31/90
116. Metropolitan Opera Association (New York)	41,589,600	105,028,500	6,147,500	14.8	5.9	7/31/91
117. Mayo Foundation (Rochester, Minn.)[21]	41,437,846	1,180,600,000	n/a	—	—	12/31/90
118. Virginia Polytechnic Institute & State University (Blacksburg)	41,221,922	n/a	2,031,001	4.9	—	6/30/90
119. United Way & Community Chest of Cincinnati	40,950,950	42,628,800	2,042,500	5.0	4.8	12/31/90
120. Boston University	40,771,433	638,970,000	5,941,885	14.3	0.9	6/30/91
121. Jewish Community Federation of San Francisco, the Peninsula, Marin and Sonoma Counties*	40,696,975	49,493,447	4,435,241	10.9	9.0	6/30/91

* Organization is engaged in a capital, endowment, or other special campaign. n/a: not available For numbered footnotes, see Pages 30 and 31.

Chart continues on Page 22.

fund-raising arms of two Israeli universities: the Hebrew University (160) and Technion (167).

The Jewish federations raise money both for local charitable activities and for the U.J.A., which distributes it to other organizations, primarily the United Israel Appeal and the American Jewish Joint Distribution Committee, to help Jews in Israel and around the world.

In 1990 most of those federations posted large increases in donations, in part because of Operation Exodus, a special campaign to help Jews leave the Soviet Union.

In all, $1.1-billion was raised under the U.J.A. umbrella. Only the United Way system, which totaled $3.1-billion in 1990, raised more.

Colleges Lead Institutions

Among non-profit institutions, colleges and universities are the leaders in private donations. The Philanthropy 400 includes 141 colleges and universities, far more than any other kind of institution or organization.

In contrast, only 15 hospitals, 15 museums and libraries, 9 public-broadcasting stations, 7 performing-arts organizations, and 1 private secondary school (Phillips Andover, No. 360) are on the list.

In fact, many well-known organizations did not receive enough private support to be included in the top 400. Among them: the National Council on the Aging, the Field Museum of Natural History, and the Cleveland Orchestra. (For a list of some of those organizations and how much they raise, see Page 32.)

In addition, some non-profits are decentralized and do not collect the aggregate information from their affiliates that would probably put them among the top 400. Among those are Family Service America, the National 4-H Council, the Make-a-Wish Foundation, and Travelers Aid International.

One of the most significant organizations in that category is the Lutheran Social Ministry Organizations, a $1-billion-plus enterprise that has national data only on its total income, not the contributions it received. Officials there said they hoped to be able to provide the necessary information next year.

Special Olympics International also does not collect such information, but its national office is large enough to make it No. 351.

New York Has the Most

The Philanthropy 400 confirms that New York City remains the capital of the philanthropic world, both because so many national organizations have their headquarters there and because of the volume of contributions to the city's own institutions. In all, New York City is represented in the Philanthropy 400 by 53 organizations, including the top museum (the Metropolitan), the top arts organization (Lincoln Center), and the top

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THE PHILANTHROPY 400

Continued from Page 2

public-television station (Thirteen/WNET).

Washington, also the home of many national organizations, is represented by 27 groups, Chicago by 15, Los Angeles by 15, Boston by 10, and Atlanta by 7.

But many of the Philanthropy 400 are in smaller cities. Colorado Springs, for example, has four: Compassion International (No. 113), Junior Achievement (162), the U.S. Olympic Committee (202), and Young Life (171), a Christian youth group.

Data on Fund-Raising Costs

In addition to information on donations and total revenue, the Philanthropy 400 includes data on many organizations' fund-raising expenditures. Such expenditures are difficult to compare, however, especially among different kinds of organizations.

One difference is in accounting methods. Most colleges and universities, for example, follow guidelines set down by the Council for Advancement and Support of Education and the National Association of College and University Business Officers. Many charities follow the standards of the National Charities Information Bureau and the Philanthropic Advisory Service of the Council of Better Business Bureaus, which are based on accounting principles promulgated by the Financial Accounting Standards Board.

In addition to differences in accounting practices, the kind of fund raising that organizations do also affects their fund-raising costs. Groups that rely heavily on direct mail, such as the Disabled American Veterans (No. 84), usually have relatively high fund-raising costs.

Most organizations that get the bulk of their contributed income from foundations, corporations, or a few large donors have low costs. So do groups that receive substantial in-kind donations. For example, among the groups with the lowest fund-raising costs are the Brother's Brother Foundation (No. 90) and Gifts in Kind America (127), which receive most of their donations in goods rather than cash; the Institute of International Education (47) and the National Merit Scholarship Corporation (170), which get their private support from companies, foundations, and other non-profit institutions; and community foundations, such as the San Francisco Foundation (175) and the Hawaii Community Foundation (256), which receive many large bequests and other big donations.

In addition, because the public often objects to high fund-raising costs, some organizations try to minimize those costs by charging as much as possible to other functions, such as public education.

The Philanthropy 400 tables present fund-raising costs both as a percentage of private support and as a percentage of total income.

	Private support	Total income	Fund-raising costs: Amount	Fund-raising costs: Percentage of private support	Fund-raising costs: Percentage of total income	Year ending
122. Goodwill Industries of America (Bethesda, Md.)[22]	$40,500,000	$664,100,000	$13,400,000	33.1%	2.0%	12/31/90
123. United Way of King County (Seattle)*	39,807,971	40,548,847	2,428,521	6.1	6.0	12/31/90
124. Yeshiva University (New York)*	39,530,000	n/a	n/a	—	—	6/30/91
125. Emory University (Atlanta)*	38,789,000	n/a	3,823,000	9.9	—	8/31/90
126. University of Pittsburgh*	38,700,000	626,000,000	3,000,000	7.8	0.5	6/30/91
127. Gifts in Kind America (Alexandria, Va.)[7]	38,592,459	39,355,025	44,399	0.1	0.1	12/31/90
128. National Voluntary Health Agencies (Washington)	38,512,545	n/a	n/a	—	—	12/31/90
129. City of Hope (Los Angeles)	38,242,000	56,285,000	5,238,000	13.7	9.3	9/30/90
130. Loyola University of Chicago*	37,835,842	178,972,000	2,266,464	6.0	1.3	6/30/91
131. University of Nebraska (Lincoln)[10]	37,791,677	n/a	n/a	—	—	6/30/90
132. University of Colorado (Boulder)[10]	37,656,612	n/a	n/a	—	—	6/30/90
133. American Diabetes Association (Alexandria, Va.)	37,462,035	56,148,740	6,195,976	16.5	11.0	6/30/90
134. United Cerebral Palsy Associations (New York)	37,365,000	359,865,000	9,359,000	25.0	2.6	9/30/90
135. California Institute of Technology (Pasadena)	37,188,000	295,005,000	2,524,447	6.8	0.9	9/30/90
136. World Wildlife Fund (Washington)	37,000,000	54,000,000	4,800,000	13.0	8.9	6/30/91
137. United Way of Greater Rochester (N.Y.)	36,888,339	39,221,263	1,981,009	14.1	0.8	3/31/91
138. United Way of Metropolitan Dallas	36,727,113	37,321,269	1,730,070	4.7	4.6	10/31/90
139. M.D. Anderson Cancer Center (Houston)	36,653,400	449,113,384	2,932,272	8.0	0.7	8/31/90
140. United Way of Allegheny County (Pittsburgh)[12]	36,571,642	n/a	n/a	—	—	12/31/90
141. Tufts University (Medford, Mass.)*	36,537,702	252,618,197	5,915,511	16.2	2.3	6/30/91
142. Greenpeace USA (Washington)	36,393,914	47,636,803	9,383,736	25.8	19.7	12/31/90
143. National Council of Churches/Church World Service (New York)	35,343,409	49,596,727	5,411,277	15.3	10.9	12/31/90
144. University of Rochester (N.Y.)	34,796,819	591,318,000	4,913,225	14.1	0.8	6/30/90
145. Florida State University (Tallahassee)*	34,742,131	n/a	1,148,564	3.3	—	6/30/90
146. Communities Foundation of Texas (Dallas)	34,434,681	50,022,551	n/a	—	—	6/30/90
147. Children International (Kansas City, Mo.)	34,310,000	35,643,000	5,940,000	17.3	16.7	9/30/91
148. University of Iowa (Iowa City)*	34,000,000	957,600,000	3,100,000	9.1	0.3	12/31/90
149. MAP International (Brunswick, Ga.)[7e]	33,984,221	35,057,637	881,738	2.6	2.5	12/31/90
150. Greater Miami Jewish Federation*	33,466,636	38,768,032	2,257,064	6.7	5.8	6/30/90
151. University of Arizona (Tucson)*	33,395,666	590,429,073	2,543,284	7.6	0.4	6/30/90
152. Jewish Community Federation of Cleveland*	33,006,021	43,367,306	1,889,732	5.7	4.4	6/30/90
153. Purdue University (West Lafayette, Ind.)	32,566,113	683,557,482	n/a	—	—	6/30/91
154. Wellesley College (Mass.)*	32,350,000	80,000,000	2,700,000	8.3	3.4	6/30/91
155. People-to-People Health Foundation/Project HOPE (Millwood, Va.)	32,285,000	49,217,000	2,411,000	7.5	4.9	6/30/91
156. Georgia Institute of Technology (Atlanta)	32,183,182	214,617,648	2,058,000	6.4	1.0	6/30/91
157. University of Texas Medical Branch at Galveston*	32,153,792	433,570,000	316,500	1.0	0.1	8/31/90
158. Rice University (Houston)	32,107,473	n/a	1,472,004	4.6	—	6/30/91
159. Leukemia Society of America (New York)	32,102,306	32,493,256	3,669,304	11.4	11.3	6/30/90
160. American Friends of the Hebrew University (New York)*	32,059,000	53,435,000	6,871,000	21.4	12.9	9/30/90
161. University of Tennessee (Knoxville)*	32,002,044	n/a	6,300,000	19.7	—	6/30/91
162. Junior Achievement (Colorado Springs)	31,990,200	56,893,900	4,539,800	14.2	8.0	6/30/90
163. University of Houston[10]	31,993,997	n/a	n/a	—	—	6/30/90
164. Hanover College (Ind.)[10]	31,330,757	n/a	n/a	—	—	6/30/90
165. Food for the Hungry (Scottsdale, Ariz.)	31,185,078	36,194,084	1,383,957	4.4	3.8	12/31/90
166. Smith College (Northampton, Mass.)	30,867,783	33,868,855	n/a	—	—	6/30/91
167. American Society for Technion–Israel Institute of Technology (New York)*	30,692,000	42,032,000	5,188,000	16.9	12.3	9/30/90
168. University of Texas Southwestern Medical Center at Dallas[10]	30,662,906	n/a	n/a	—	—	6/30/90
169. United Way of Central Maryland (Baltimore)	30,570,721	30,809,769	2,329,102	7.6	7.6	6/30/91
170. National Merit Scholarship Corporation (Evanston, Ill.)	30,342,947	36,621,115	490,545	1.6	1.3	5/31/90
171. Young Life (Colorado Springs)	30,309,027	44,636,103	4,808,355	15.9	10.8	9/30/90
172. WTTW/Channel 11 (Chicago)	30,105,360	33,772,000	4,384,510	14.6	13.0	6/30/91
173. University of Kansas (Lawrence)*	29,998,746	576,290,826	2,607,817	8.7	0.5	6/30/91
174. Syracuse University (N.Y.)*	29,873,000	n/a	3,260,000	10.9	—	6/30/91
175. San Francisco Foundation	29,746,522	29,746,522	215,000	0.7	0.7	6/30/91
176. University of South Florida (Tampa)	29,642,957	367,729,293	928,390	3.1	0.3	6/30/90
177. Jewish Federation of Greater Philadelphia*	29,070,000	35,331,100	3,675,400	12.6	10.4	8/31/91
178. Rhode Island Foundation (Providence)[23]	28,966,850	n/a	n/a	—	—	12/31/90
179. United Way of Franklin County (Columbus, Ohio)	28,858,132	29,585,901	1,244,432	4.3	4.2	3/31/91
180. Georgetown University (Washington)[10]	28,555,286	n/a	n/a	—	—	6/30/90
181. U.S. Committee for UNICEF (New York)	28,451,000	35,458,000	n/a	—	—	9/1/91
182. University of California at Davis[10]	28,171,603	n/a	n/a	—	—	6/30/90

* Organization is engaged in a capital, endowment, or other special campaign. n/a: not available

For numbered footnotes, see Pages 30 and 31.

Chart continues on Page 24.

No. 1: Despite Its High Visibility, the Salvation Army Is Often Misunderstood

By KRISTIN A. GOSS
ALEXANDRIA, VA.

THE SALVATION ARMY, one of the largest and most visible non-profit enterprises in the country, is also one of the least understood.

Fact No. 1: The Salvation Army is classified by the Internal Revenue Service as a church. But it is primarily known for its charity work, through which members of the Salvationist denomination practice their faith. Through its 2,500 specialized facilities and 7,500 volunteer groups nationwide, the Army provides virtually every human service imaginable: rehabilitation centers for alcohol and drug abusers, shelters for the homeless, summer camps for poor kids, halfway houses and job-training programs for released prisoners, disaster-relief operations, low-cost housing for senior citizens, and recreational facilities for members of the armed forces, among others. The Army helped more than 27 million people last year.

For those services, the Army received more than $658-million in private contributions in 1990 alone, making it No. 1 in the Philanthropy 400. It also received $140-million from federal, state, and local governments, and its total income was more than $1.2-billion.

As a church, the Army also runs 1,100 "corps community centers," where the nation's 445,000 Salvationists worship. Only a fraction of them are full-time charity workers.

Here is how the Army's literature describes the organization's dual identity: "a religious and social-service organization—a militant branch of the Christian Church—dedicated to the never-ending battle against the twin enemies, sin and despair. In a balanced ministry to body, mind and soul it seeks not only to improve the physical environment and to provide for the material needs of those it serves, but also to lead the lost into a saving, personal relationship with the Lord Jesus Christ."

Fact No. 2: The Army is not a military body, but it looks and talks like one.

Founded in 1865 by William Booth, a Methodist minister who had left the church and begun evangelistic meetings under a tent on London's East End, the group's first parishioners were prostitutes, drunkards, and wayward souls who called themselves "The Hallelujah Army." In 1878 Booth renamed his congregation "The Salvation Army" because its members preached salvation through Jesus Christ. The first Salvation Army meeting in the United States was held in 1879 in Philadelphia.

Today the Army's clergymen are called "officers." They hold ranks from lieutenant to commander, wear military-style uniforms, and often call Army service centers "citadels." All soldiers, as church members are called, must sign the Army's "Articles of War," a series of pledges to live a clean and Christian life.

The Army maintains a rigid organizational hierarchy. Its national headquarters are in a new, $10.8-million building complex here. The national office oversees the operations of four territories—each of which has its own "commander"—which in turn oversee a total of 38 divisions. The local units report to the divisional headquarters.

Fact No. 3: The Salvation Army officer who runs the local homeless shelter isn't paid a salary. Instead, the Army provides its 5,100 officers with housing, a car, and a modest living allowance—$237 a week for a top-ranking official with 45 years' experience. (The Army's 40,000 clerical and other lay employees are paid salaries competitive with other employers.)

Strong Support From Donors

The Army's idiosyncrasies haven't kept it from winning the financial support of donors and the respect of other charity leaders.

"The Salvation Army is an organization which has deliberately undertaken a wide scope of responsibilities and has been able to discharge many of those with great success," says David M. Cooney, president of Goodwill Industries, which provides rehabilitation programs for disabled people.

"First, they know what their job is. Second, they're well managed, and they train their people to be good managers," he says. "All that is based on real deep Christian faith, and, as a result, they get a lot done with a very small number of resources."

THE SALVATION ARMY NATIONAL HEADQUARTERS

The Salvation Army provides virtually every human service imaginable, from shelters for the homeless to summer camps for poor kids. Here, Army disaster-relief workers help out in an emergency.

Mr. Cooney has just one disagreement with the Army, and it was widely publicized last year when a Labor Department advisory body that he chaired took the Army to task for its policy of not paying wages to the drug addicts and alcoholics who repair small appliances and do odd jobs as part of the Army's rehabilitation programs.

Bob Cuccia, a Labor Department spokesman, said the department currently had no position on whether the Army's rehabilitation programs were subject to federal minimum-wage and overtime laws.

In 1989, when a Washington-area shopping mall barred the Army's Christmas bell-ringers, Barbara Bush went shopping at a different mall and dropped a $10 bill into an Army kettle there. The Army credited Mrs. Bush's little act of protest—which was widely publicized—with increased contributions that holiday season.

This year Mrs. Bush is serving as honorary chairperson of the Army's Christmas drive.

"They do an incredible job of interpreting what they do to the public in general and therefore are phenomenally successful in raising money," says W. Mark Clark, executive director of Travelers Aid International, whose 52 agencies work with and include local Salvation Army units.

Wide Local Variations

Like most charities, the Army's local operations vary in quality and in their willingness to work with other groups, say people who have worked with them.

Says Fred Karnas, executive director of the National Coalition for the Homeless in New York: "In some places, they are willing to be a team player, and in others, they say, 'We've been doing this for a long time, and we don't want to bother ourselves cooperating with other groups.' "

Next year, the Army expects to implement a long-range plan, known as "Vision 2000," which calls for an evaluation of all existing programs and recommends that the group set new priorities for the next millennium. The group has not done a comprehensive study of its effectiveness in a decade.

Regardless of strengths and weaknesses in local Army programs, social workers and charity officials praise the group for its fierce commitment to saving forgotten souls in the most blighted pockets of the country.

Says Richard A. English, dean of Howard University's School of Social Work: "They do an incredible job in responding to emerging needs in urban environments—particularly homelessness, hunger, abandonment of children—and being on the streets where people are."

He adds: "I don't know what we'd do in America if we didn't have the Salvation Army."

Leaders in Different Categories

Overall rank	Top 10 Human Services Groups
1.	Salvation Army
2.	American Red Cross
3.	United Jewish Appeal (National)
4.	Second Harvest
8.	Catholic Charities USA
9.	YMCA of the U.S.A.
12.	YWCA of the U.S.A. (New York)
21.	Jewish Community Centers Association
62.	Covenant House
84.	Disabled American Veterans

Overall rank	Top 10 Health Charities
5.	American Cancer Society
6.	American Heart Association
15.	Shriners Hospitals
26.	March of Dimes
30.	Muscular Dystrophy Association
36.	Planned Parenthood
37.	American Lung Association
42.	National Easter Seal Society
43.	ALSAC–St. Jude's Children's Research Hospital
58.	Arthritis Foundation

Overall rank	Top 10 Youth Groups
11.	Boy Scouts of America
16.	Boys and Girls Clubs of America
23.	Campus Crusade for Christ
49.	Girl Scouts of the USA
60.	Big Brothers/Big Sisters
162.	Junior Achievement
171.	Young Life
200.	Girls Incorporated
230.	Father Flanagan's Boys' Home
270.	Camp Fire

Overall rank	Top 10 International-Relief Groups (excluding groups classified elsewhere)
18.	Catholic Relief Services
19.	World Vision
34.	Christian Children's Fund
46.	Save the Children
57.	Feed the Children
65.	CARE
86.	AmeriCares
90.	Brother's Brother Foundation
113.	Compassion International
143.	Church World Service

Overall rank	Top 10 Universities
10.	Harvard University
13.	Stanford University
14.	Cornell University
17.	University of Pennsylvania
20.	Yale University
22.	Columbia University (New York)
24.	Duke University
25.	Johns Hopkins University
27.	U. of California at Berkeley
28.	University of Illinois

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Overall rank

Top 10 Environmental and Animal-Related Groups

72. Nature Conservancy
88. Ducks Unlimited
136. World Wildlife Fund
142. Greenpeace USA
239. North Shore Animal League
268. Trust for Public Land
304. Humane Society of the U.S.
314. Wilderness Society
326. Environmental Defense Fund
331. Natural Resources Defense Council

Top 10 Museums and Libraries

89. Metropolitan Museum of Art
211. New York Public Library
213. National Gallery of Art
216. Art Institute of Chicago
255. Colonial Williamsburg
260. Los Angeles County Museum of Art
266. Statue of Liberty–Ellis Island
280. The Carnegie
305. U.S. Holocaust Memorial Council
338. Ronald Reagan Presidential Foundation

Top 5 Performing-Arts Groups

41. Lincoln Center
116. Metropolitan Opera (New York)
238. Music Center of Los Angeles County
330. John F. Kennedy Center
353. Boston Symphony Orchestra

Top 5 Public-Broadcasting Groups

48. WNET (New York)
81. WGBH (Boston)
172. WTTW (Chicago)
187. WETA (Washington)
205. KCET (Los Angeles)

How the Philanthropy 400 Was Compiled

In most cases, information was provided by the organizations themselves, which were sent a questionnaire. Many sent their annual reports or copies of their federal informational tax returns, Internal Revenue Service Forms 990.

To make the list as complete as possible, that information was supplemented with data from the Columbus Foundation (for community foundations), the Council for Aid to Education (for colleges and universities), and United Way of America.

Every effort was made to identify all organizations that should be included in the Philanthropy 400. However, because of the size and diversity of the non-profit world, some organizations may have been missed. Any organizations that feel they were overlooked should write to Philanthropy 400, *The Chronicle of Philanthropy*, 1255 23rd Street, N.W., Washington 20037.

The Philanthropy 400 was compiled by Christopher Ott and members of *The Chronicle*'s reporting staff.

	Private support	Total income	Fund-raising costs: Amount	Fund-raising costs: Percentage of private support	Fund-raising costs: Percentage of total income	Year ending
183. University of Georgia (Athens)[10]	$28,151,097	n/a	n/a	—	—	6/30/90
184. PLAN International USA (Warwick, R.I.)	28,089,689	30,466,534	4,776,541	17.0	15.7	6/30/91
185. United Jewish Federation of Metro West (East Orange, N.J.)*	28,000,000	28,000,000	3,600,000	12.9	12.9	12/31/90
186. Wake Forest University (Winston-Salem, N.C.)	27,735,000	377,414,000	4,045,000	14.6	1.1	6/30/91
187. WETA (Washington)	27,605,000	34,144,000	4,288,000	15.5	12.6	6/30/90
188. Tulane University (New Orleans)*	27,500,000	n/a	6,300,000	22.9	—	6/30/91
(tie). University of Oklahoma (Norman)*	27,500,000	n/a	1,485,905	5.4	—	6/30/91
190. University of Cincinnati[10]	27,421,213	n/a	n/a	—	—	6/30/90
191. Oral Roberts Evangelistic Association (Tulsa)	27,417,536	29,610,775	2,385,923	8.7	8.1	7/31/90
192. University of Maryland (College Park)[10]	27,318,739	n/a	n/a	—	—	6/30/90
193. Oklahoma State University (Oklahoma City)	27,268,872	321,780,866	2,646,879	9.7	0.8	6/30/91
194. Rutgers University (New Brunswick, N.J.)[10]	27,228,834	n/a	n/a	—	—	6/30/90
195. Jewish Welfare Federation of Detroit*	27,227,464	n/a	1,715,330	6.3	—	12/31/90
196. United Jewish Appeal Federation of Greater Washington*	26,820,000	29,910,000	2,200,000	8.2	7.4	6/30/91
197. University of Texas Health Science Center at San Antonio*	26,755,036	185,000,000	201,238	0.8	0.1	8/31/90
198. University of Kentucky (Lexington)	26,735,634	n/a	1,445,113	5.4	—	12/31/90
199. Heart of America United Way (Kansas City, Mo.)	26,691,267	32,519,832	2,090,667	7.8	6.4	12/31/90
200. Girls Incorporated (New York)	26,608,284	39,940,000	n/a	—	—	12/31/89
201. United Way of Central Indiana (Indianapolis)	26,268,131	27,203,488	1,954,238	7.4	7.2	12/31/90
202. U.S. Olympic Committee (Colorado Springs)	26,033,000	48,220,000	5,615,000	21.6	11.6	12/31/90
203. The ARC (formerly Association for Retarded Citizens) (Arlington, Tex.)	26,009,038	463,946,605	2,653,832	10.2	0.6	12/31/89
204. Rush–Presbyterian–St. Luke's Medical Center (Chicago)*	25,953,846	659,446,000	1,500,000	5.8	0.2	6/30/90
205. KCET Community Television of Southern California (Los Angeles)	25,871,435	35,095,477	6,146,824	23.8	17.5	6/30/90
206. United Way of the Capital Area (Hartford, Conn.)	25,716,000	26,972,587	1,677,500	6.5	6.2	12/31/90
207. Arizona State University (Tempe)[10]	25,712,211	n/a	n/a	—	—	6/30/90
208. Chicago Community Trust	25,702,315	48,835,102	n/a	—	—	9/30/90
209. Juvenile Diabetes Foundation International (New York)*	25,582,110	27,645,759	5,480,808	21.4	19.8	6/30/90
210. United Way of San Diego County	25,456,088	27,001,260	2,711,142	10.7	10.0	6/30/91
211. New York Public Library*	25,385,000	153,897,000	4,721,997	18.6	3.1	6/30/90
212. United Way of Santa Clara County (Santa Clara, Cal.)[12]	25,353,933	n/a	n/a	—	—	12/31/90
213. National Gallery of Art (Washington)	25,200,000	n/a	568,262	2.3	—	6/30/90
214. Washington State University (Pullman)[10]	24,975,109	n/a	n/a	—	—	6/30/90
215. Rockefeller University (New York)[10]	24,910,442	n/a	n/a	—	—	6/30/90
216. Art Institute of Chicago	24,815,279	107,342,015	4,431,439	17.9	4.1	7/31/91
217. New York Hospital	24,800,712	529,605,749	2,276,688	9.2	0.4	12/31/90
218. National Academy of Sciences Complex (Washington)[24]	24,797,513	189,660,706	902,225	3.6	0.5	6/30/90
219. Baylor College of Medicine (Houston)[10]	24,788,307	n/a	n/a	—	—	6/30/90
220. Rush University (Chicago)[10]	24,709,276	n/a	n/a	—	—	6/30/90
221. Oregon State University (Corvallis)	24,325,481	31,171,162	3,068,728	12.6	9.8	6/30/91
222. Saint Louis University*	24,304,577	435,303,000	1,804,227	7.4	0.4	6/30/91
223. Brandeis University (Waltham, Mass.)*	24,113,963	n/a	3,372,757	14.0	—	6/30/91
224. Rensselaer Polytechnic Institute (Troy, N.Y.)*	24,113,126	n/a	2,754,124	11.4	—	6/30/91
225. Baylor University (Waco, Tex.)*	23,915,586	157,705,612	1,971,060	8.2	1.2	5/31/91
226. United Service Organizations (the USO) (Washington)*	23,827,825	34,744,870	1,338,805	5.6	3.8	12/31/90
227. Combined Jewish Philanthropies of Greater Boston*	23,718,000	24,034,233	1,810,516	7.6	7.5	9/30/91
228. Christian Appalachian Project (Lancaster, Ky.)	23,681,785	25,368,403	5,051,068	21.3	19.9	8/31/90
229. American Bible Society (New York)	23,262,994	42,717,090	8,213,335	35.3	19.2	12/31/90
230. Father Flanagan's Boys' Home (Boys Town, Neb.)	23,104,509	55,321,614	6,622,474	28.7	12.0	12/31/90
231. United Way of Greater Milwaukee	22,730,089	23,361,634	1,119,761	4.9	4.8	12/31/90
232. Mile High United Way (Denver)	22,709,039	23,140,498	2,102,262	9.3	9.1	12/31/90
233. United Way of Metropolitan Tarrant County (Fort Worth)	22,455,391	23,369,214	1,058,378	4.7	4.5	12/31/90
234. Weizmann Institute of Science (New York)	22,396,174	34,528,357	4,075,427	18.2	11.8	9/30/90
235. American Friends Service Committee (Philadelphia)	22,339,436	28,497,743	2,570,050	11.5	9.0	9/30/90
236. University of California at Irvine	22,181,457	n/a	n/a	—	—	6/30/91
237. Loma Linda University (Cal.)*	22,117,000	50,296,645	950,000	4.3	1.9	6/30/91
238. Music Center of Los Angeles County	22,116,667	26,759,401	1,948,549	8.8	7.3	6/30/90
239. North Shore Animal League (Port Washington, N.Y.)	22,047,485	26,125,383	7,351,333	33.3	28.1	12/31/90
240. Clemson University (S.C.)*	22,038,905	n/a	1,925,202	8.7	—	6/30/91
241. Southern Methodist University (Dallas)	21,980,309	163,793,000	n/a	—	—	5/31/90

* Organization is engaged in a capital, endowment, or other special campaign. n/a: not available

For numbered footnotes, see Pages 30 and 31.

Chart continues on Page 26.

No. 88: Ducks Unlimited Seeks to Capitalize on New Public Interest in Wetlands

By STEPHEN G. GREENE

FORMED BY HUNTERS more than 50 years ago to preserve the habitats of North American waterfowl, Ducks Unlimited is now trying to to capitalize on growing public support for conservation of wetlands.

"Wetlands are not just where ducks grow, they are the lungs and liver of the ecosystem," says John Cummuta, the organization's director of membership marketing. "DU is the only major conservation organization in North America that's literally putting wetlands back on the map."

The continent has lost more than half of its wetlands since European settlers arrived, and its remaining swamps, marshes, and prairie potholes continue to be drained for agricultural, commercial, or residential uses at a rate of some 400,000 acres a year. That loss, along with environmental degradation, has decreased the populations of many species of waterfowl.

GLENN D. CHAMBERS/DUCKS UNLIMITED, INC.

Ducks Unlimited focuses on protecting and reconstructing wetlands, using control structures like the one being built here.

$52-Million Last Year

Ducks Unlimited—which raised $52-million in private contributions last year—works with federal and state agencies, other non-profits, and private landowners to identify, protect, restore, or re-create the wetlands critical to the successful breeding, wintering, and migration of ducks and geese. Staff scientists and engineers build impoundments or restore and manage natural swamps and marshes that are home not only to waterfowl but to hundreds of other wildlife species.

Despite the organization's age and size, Ducks Unlimited remains little known—primarily because of its non-confrontational style and the low-key way in which it has evolved. For decades, it expanded its membership solely through personal contacts, as members invited prospective recruits to the annual fund-raising dinners, trap shoots, and other events—some 5,000 each year—that generate most of the organization's revenue.

"Ducks Unlimited was probably the largest organization in the world where you had to know somebody to get in," observes Mr. Cummuta. But a couple of years ago, he notes, "we decided that our membership structure was maturing, and that there were many markets out there that would not be reached" by the traditional word-of-mouth methods.

Last year, therefore, Ducks Unlimited for the first time began to use direct mail to solicit new members. The results were encouraging: The mailings brought in more than 20,000 members, raising overall membership to some 515,000—up from 507,000 the previous year. They also reversed a slow decline from the organization's high-watermark years in the mid-1980's, when membership topped 550,000.

Organization officials attribute that drop in part to Ducks Unlimited's own success, which spawned imitators that cut into its support.

The organization is now trying to bolster its base of support in other ways, as well. Although waterfowl hunters still constitute some 60 per cent of its members, it has placed increasing emphasis on educating "the conservationists of tomorrow." Children up to age 11 who pay $5 a year receive a subscription to *Puddler* magazine, while youths from 12 to 17 receive *Ducks Unlimited*, a bimonthly magazine that also goes to adult members. Adults pay a minimum of $20 a year.

Overwhelmingly Male

Ducks Unlimited continues to be overwhelmingly male, though officers say they are trying to attract more women, who now constitute fewer than 5 per cent of its members. Among the members are President Bush, Governor Bill Clinton of Arkansas, and Gen. Norman Schwarzkopf.

Because many North American waterfowl breed in northern Canada and winter in Mexico, two sister organizations—Ducks Unlimited Canada and Ducks Unlimited de Mexico—play critical roles in conserving waterfowl habitats at both ends of the major North American flyways. Of the 5.5 million acres that Ducks Unlimited says it has preserved or restored since its founding in 1937, in fact, more than 4 million acres are in Canada.

Volunteers across the continent organize the local fund-raising events. About 160 paid staff members work in regional offices across the United States, while an equal number are in the organization's national office in a Chicago suburb. That headquarters, along with the newly created Institute for Wetlands and Waterfowl Research, will move next year to Memphis, where living costs are lower.

Because Ducks Unlimited seldom lobbies Congress and much prefers cooperation to litigation, it is sometimes grouped with rod-and-gun clubs rather than with environmental organizations.

"They are an environmental group on one level," notes one wildlife biologist who has worked with Ducks Unlimited, "but they are also about getting ducks into the air, and to some extent about shooting them." When rebuilding wetlands, the organization tends to provide conditions that maximize duck production rather than those that more nearly duplicate the site's original biological diversity.

"I see them as being a useful ally with a fairly different perspective—that you can't produce ducks without protecting the ecosystem," says the biologist, who requested anonymity.

"We don't apologize for being an organization of hunters," responds Mr. Cummuta, who says hunting has far less impact on waterfowl populations than do factors like rainfall and winter snow cover. Indeed, the group says in its literature that "hunters have undeniably proven to be this century's most effective conservationists."

"We're not just throwing our bodies in front of the plow; we're doing something positive," says Mr. Cummuta.

He adds: "Duck hunters love ducks. Sure they shoot a few, and even have some for dinner, but they spend most of their time watching them." His organization, he says, is working to insure that there will be plenty of ducks and geese for future generations to enjoy—on the plate or on the wing.

No. 200: Lions Clubs International Foundation Seeks $130-Million to Fight Blindness

LIONS CLUBS INTERNATIONAL

Helping the blind has always been an important part of the Lions Clubs' philanthropic work. Here, a volunteer aids a blind water skier.

By JENNIFER MOORE

WHILE THE MOTTO of the International Association of Lions Clubs and its 40,000 affiliates—"We serve"—has not changed during the Lions' 75-year history, the scope of that phrase certainly has.

"Historically, Lions Clubs didn't look much beyond their own communities," says Patrick F. Cannon, a spokesman for the international association, which is located in Oak Brook, Ill. "They basically took care of their own. But now Lions are in a situation where the clubs can continue to take care of their own, while also recognizing that they can solve international problems."

No figures are kept by the international office on the fund-raising efforts of local clubs, but the Lions Clubs International Foundation has seen steady growth since it was created in 1968. In the past decade, its revenue has mushroomed, from $2.3-million in 1981 to $22.6-million in 1991. Last year it grew by 13 per cent. John McGee, manager of development for the foundation, says the increase may be due in part to money raised in conjunction with the clubs' 75th anniversary.

The foundation distributes money internationally to district associations made up of several Lions clubs, as well as to non-profits not directly affiliated with the Lions, that run programs in three main areas: humanitarian service, relief for major disasters, and vocational training.

The foundation has several special designations for its donors: "Contributing members" give at least $10, "honor-roll members" give at least $100, and Melvin Jones Fellows (named for the founder of the Lions Clubs) make a contribution of $1,000 or more. Some 46,500 people have become fellows by giving $1,000 or more during their lifetimes.

One of the organization's major international projects is its SightFirst campaign, a three-year effort announced in mid-1990 to raise $130-million in 171 countries to "conquer blindness." The Lions first took up the fight to prevent blindness in 1925 when Helen Keller challenged the clubs to become "knights of the blind in the crusade against darkness."

Money contributed to the campaign will be given to local Lions Clubs that are working on ways to prevent or treat blindness.

Funds Sought From New Sources

John William Murphy, campaign director for SightFirst, stresses that the money raised for the project should come from new sources or be in addition to traditional gifts to the foundation. "We don't want the other good things the foundation does to suffer because of the campaign," he says. So far, $750,000 has been raised.

In their international efforts to provide eye care and prevent blind-

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THE PHILANTHROPY 400

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ness, the Lions clubs are teaming up with a number of other groups, including the World Health Organization. "The Lions are already doing good work, but now they are more organized," says Juan Carlos Silva, adviser for the prevention of blindness for the Pan American Health Organization. "We expect them to have even more of an impact in the future."

Local projects organized by Lions Clubs vary greatly, but members often recruit organ donors, help provide eyeglasses and eye examinations for the poor, sponsor youth camps and international-exchange programs for students, and organize classes on the dangers of drug abuse.

One significant change for all Lions Clubs was the decision in 1987 to allow women to become members. The Lions voted to amend their constitution following a Supreme Court decision that said a Rotary Club in California could not bar women from becoming members. In the past, women (usually wives of Lions Club members) worked through separate Lioness Clubs, which are now being phased out. An estimated 40,000 women worldwide have joined Lions Clubs so far.

Generally recognized as the largest service organization, with an estimated 1.4-million members, the Lions have been trying to increase their membership by placing special emphasis on "making the association a very attractive service option for women," says Mr. Cannon. "We keep looking for things we could change to make our clubs more attractive to a broader scope of people."

Pancakes, Spaghetti, and Golf

Most clubs still rely on traditional staples of fund raising, such as pancake breakfasts, spaghetti dinners, and golf tournaments, but the scope of those events has grown as clubs have become more sophisticated in their organization of the events, says Mr. Cannon. Many of the groups have started holding events that highlight the culinary specialities of the region, such as lobster bakes in New England and gumbo festivals in Louisiana.

Over the last several years, the Lions have launched an aggressive public-relations campaign intended to increase awareness about the clubs and what they do. In a survey completed last December by the international association, 60 per cent of the people who responded said they were not very familiar with the Lions, and one-third of those who said they were somewhat familiar with the clubs could not identify the causes they support.

Mr. Cannon says recent increases in donations and new members show that efforts to educate the public about the Lions have been paying off. He adds: "If we continue to be ambitious in what we want to do, I believe the association is entering its greatest era ever."

	Private support	Total income	Fund-raising costs: Amount	Fund-raising costs: Percentage of private support	Fund-raising costs: Percentage of total income	Year ending
242. New York Community Trust	$21,891,031	$112,329,300	n/a	—	—	12/31/90
243. National Public Radio (Washington)	21,548,110	51,585,161	906,373	4.2	1.8	9/30/90
244. Food for the Poor (Deerfield Park, Fla.)	21,545,000	22,002,577	779,579	3.6	3.5	12/31/90
245. University of South Carolina at Columbia[10]	21,497,496	n/a	n/a	—	—	6/30/90
246. Lehigh University (Bethlehem, Pa.)*	21,427,267	141,615,620	2,665,000	12.4	1.9	6/30/91
247. United Way of San Antonio and Bexar County (Tex.)[12]	21,339,481	n/a	n/a	—	—	12/31/90
248. Massachusetts General Hospital (Boston)*	21,314,000	62,403,000	2,372,000	11.1	3.8	9/30/90
249. Carter Center (Atlanta)*	21,132,668	22,952,104	711,031	3.4	3.1	8/31/90
250. Louisville Community Foundation (Ky.)	20,866,388	23,358,987	403,359	1.9	1.7	6/30/90
251. Habitat for Humanity International (Americus, Ga.)	20,716,048	20,716,048	6,839,075	33.0	33.0	12/31/90
252. United Way of the Columbia-Willamette (Portland, Ore.)	20,500,000	21,000,000	1,500,000	7.3	7.1	12/31/90
253. United Way of Dade County (Miami)	20,476,177	23,699,291	1,666,366	8.1	7.0	6/30/90
254. North Carolina State University (Raleigh)	20,427,753	26,400,382	2,000,608	9.8	7.6	6/30/90
255. Colonial Williamsburg Foundation (Va.)	20,387,801	102,051,513	2,735,163	13.4	2.7	12/31/90
256. Hawaii Community Foundation (Honolulu)	20,151,596	22,433,014	46,486	0.2	0.2	12/31/90
257. United Jewish Federation of Pittsburgh*	20,100,000	20,100,000	596,571	3.0	3.0	12/31/90
258. Boston College*	20,019,888	275,879,000	2,773,197	13.9	1.0	5/31/90
259. Williams College (Williamstown, Mass.)[10]	20,006,262	n/a	n/a	—	—	6/30/90
260. Los Angeles County Museum of Art*	19,967,853	20,673,862	3,537,443	17.7	17.1	6/30/91
261. Christian Relief Services (Alexandria, Va.)	19,893,484	19,897,438	3,406,844	17.1	17.1	12/31/90
262. Amnesty International (New York)	19,876,199	23,979,865	6,505,953	32.7	27.1	9/30/90
263. National Mental Health Association (Alexandria, Va.)[25]	19,748,738	66,812,978	1,212,041	6.1	1.8	12/31/90
264. United Way of Orange County (Irvine, Cal.)	19,666,393	19,710,976	1,531,185	7.8	7.8	12/31/90
265. Pepperdine University (Malibu, Cal.)	19,570,000	130,248,000	n/a	—	—	7/31/91
266. Statue of Liberty–Ellis Island Foundation (New York)	19,551,060	21,092,000	2,800,000	14.3	13.3	3/31/91
267. Metro United Way (Louisville, Ky.)	19,508,000	19,900,000	1,200,000	6.2	6.0	12/31/90
268. Trust for Public Land (San Francisco)[26]	19,461,000	23,516,000	850,000	4.4	3.6	3/31/91
269. Hartford Foundation for Public Giving (Conn.)	19,276,818	n/a	n/a	—	—	9/30/90
270. Camp Fire (Kansas City, Mo.)	19,207,459	45,200,000	2,940,000	15.3	6.5	6/30/91
271. National Association for the Advancement of Colored People (New York)[27]	19,095,000	19,965,000	1,168,000	9.0[28]	8.4[28]	12/31/90
272. Prison Fellowship (Washington)	19,010,000	19,811,000	2,499,000	13.1	12.6	12/31/90
273. United Way of the St. Paul Area[12]	18,972,680	n/a	n/a	—	—	12/31/90
274. Armenian General Benevolent Union (Saddle Brook, N.J.)*	18,657,932	19,510,901	n/a	—	—	12/31/89
275. Columbus Foundation (Ohio)	18,650,000	31,600,000	368,000	2.0	1.2	12/31/90
276. Volunteers of America (Metairie, La.)*	18,624,809	239,167,010	3,555,979	19.1	1.9	6/30/90
277. Sacred Heart League (Walls, Miss.)	18,584,362	20,161,106	3,014,170	16.2	15.0	6/30/91
278. United Way of Greater Memphis[12]	18,575,590	n/a	n/a	—	—	12/31/90
279. Lions Clubs International Foundation (Oak Brook, Ill.)	18,320,479	22,539,437	1,053,877	5.8	4.7	6/30/91
280. The Carnegie (Pittsburgh)[25]*	18,317,510	37,844,649	1,409,800	7.7	3.7	12/31/90
281. Mennonite Central Committee (Akron, Pa.)[29]	18,263,401	25,097,715	2,724,000	14.9	10.9	11/30/90
282. United Way Services (Richmond)[12]	18,191,025	n/a	n/a	—	—	12/31/90
283. KQED (San Francisco)*	18,188,787	34,154,250	4,937,229	27.1	14.5	9/30/90
284. National Kidney Foundation (New York)*	18,174,312	24,146,403	1,954,476	10.8	8.1	12/31/90
285. Aloha United Way (Honolulu)[12]	18,165,936	n/a	n/a	—	—	12/31/90
286. Saint Paul Foundation	18,120,766	29,143,914	286,050	1.6	1.0	12/31/90
287. California Community Foundation (Los Angeles)	18,096,391	24,095,167	316,559	1.7	1.3	6/30/90
288. St. Labre Indian School (Ashland, Mont.)	18,083,331	19,881,525	5,789,213	32.0	29.1	1/31/91
289. United Way of Delaware (Wilmington)[12]	18,080,002	n/a	n/a	—	—	12/31/90
290. United Way of the Greater Dayton Area (Ohio)	18,042,483	18,286,604	n/a	—	—	12/31/90
291. United Way of Middle Tennessee (Nashville)[12]	18,000,000	n/a	n/a	—	—	12/31/90
292. Valley of the Sun United Way (Phoenix)*	17,711,799	17,711,799	n/a	—	—	12/31/90
293. Rochester Institute of Technology (N.Y.)[10]	17,707,896	n/a	n/a	—	—	6/30/90
294. Oregon Health Sciences University (Portland)*	17,651,377	349,373,259	517,570	2.9	0.1	6/30/91
295. United Way for the Greater New Orleans Area	17,650,000	17,650,000	1,027,000	5.8	5.8	12/31/90
296. Thomas Jefferson University (Philadelphia)[6]	17,600,000	515,000,000	1,000,000	5.7	0.2	6/30/91
297. United Way of Southeastern New England (Providence, R.I.)	17,528,395	18,107,129	1,079,634	6.2	6.0	12/31/90
298. Marquette University* (Milwaukee)	17,500,000	140,000,000	2,262,850	12.9	1.6	6/30/91
299. Kansas State University (Manhattan)[6]*	17,444,149	234,309,784	1,893,890	10.9	0.8	6/30/91
300. Jewish Federation of St. Louis*	17,219,000	21,175,000	822,000	4.8	3.9	12/31/90
(tie). United Way of Central Alabama (Birmingham)	17,219,000	17,219,000	623,404	3.6	3.6	12/31/90
302. Pomona College (Claremont, Cal.)	17,138,956	48,430,000	1,182,225	6.9	2.4	6/30/91

* Organization is engaged in a capital, endowment, or other special campaign. n/a: not available For numbered footnotes, see Pages 30 and 31.

Chart continues on Page 30.

No. 373: Mission Aviation Fellowship Fights Poverty With Prayer—and 88 Planes

By KRISTIN A. GOSS

AS CHARITIES everywhere look for new ways to fight poverty and disease, Mission Aviation Fellowship relies on two wings and a prayer.

Every four and a half minutes a light airplane owned by the Redlands, Cal.–based group takes off or lands somewhere in the third world, often on rugged airstrips in remote regions.

With a fleet of 88 planes and helicopters, the evangelical charity conducts relief and medical missions while spreading the Gospel of Christ to people in 17 of the world's least-developed countries.

Created by several Christian military pilots just after World War II, the group is not as well known as its larger brethren—such as World Vision, in nearby Monrovia, Cal.

But as a group that government agencies and charities can turn to for flights in and out of hard-to-reach places, Mission Aviation is an important player in international-relief efforts.

"We're a well-kept secret," says Maxwell H. Meyers, Mission Aviation's chief executive officer and a former pilot.

178,000 Passengers

Mission Aviation has grown steadily since it was founded in 1945 as the first organized effort to use airplanes for missionary work. The group—which works with similar organizations in Australia, Canada, and Great Britain—now has a budget of about $20-million, 100 employees in the United States, and 200 missionary families in countries such as Ecuador, Haiti, Indonesia, and Mozambique. Mission Aviation transported 178,000 passengers last year on 70,100 flights.

"They've got to take airplanes they've serviced and lift them off small runways and put them down in difficult spots. They do that extremely well," says Robert Seiple, president of World Vision.

Among Mission Aviation's recent or current projects: ferrying doctors, patients, and medicine for the government of Lesotho in southern Africa; setting up radio communications between remote medical clinics in Mali's Sahara Desert and the Ministry of Health in the capital city of Bamako; and evacuating Angolans in the final days of that country's civil war.

Mission Aviation's work is demanding and often dangerous. Every year or two one of its planes has crashed—there have been 48 fatalities since the group's founding 46 years ago.

Sometimes the group's missionaries face other unexpected difficulties. In October 1987, for example, a Mission Aviation pilot was kidnaped and held for two weeks by a rebel leader in Suriname who demanded flying lessons as ransom.

In late September, the charity had to evacuate its roughly 30 missionary families from Zaire after looting and rioting in Kinshasa, the capital, caused extensive damage to nine Mission Aviation airplanes and the theft of valuable aircraft parts, tools, and radio equipment. All told, the cost to the group was $1.2-million—of which $1.1-million has been raised through a special appeal started at the beginning of October.

Like most charities, Mission Aviation faces challenges at home, too.

The group has been plagued by periodic budget shortfalls caused by factors such as the high costs of placing new planes into service and unexpected medical and workers'-compensation costs.

In 1989, facing a $1-million deficit in its $21-million budget, the charity laid off 19 staff members. The deficit also caused Mission Aviation to make changes in how it raises money for its work.

While direct-mail appeals were once the mainstay of Mission Aviation's fund-raising efforts, Mr. Meyers says the charity is now working harder to find Christians and others capable of making large gifts and is giving greater personal attention to current donors. At the same time, he says, the organization is seeking to portray its efforts in such a way that bottom-line-conscious donors will respond.

Says Mr. Meyers: "I think everybody sort of still has in mind the 'Dr. Livingston, I presume' style of pioneer stuff that doesn't really resonate with the business people of this country."

Two years before the financial difficulties hit in 1989, Mission Aviation had established a Ministry Partnership Department, effectively an in-house fund-raising consulting division to help missionaries raise money for their work.

MISSION AVIATION FELLOWSHIP

Children at this Christian orphanage in Inshuem, Zaire, welcome Jon Lewis, who flies supplies in and out of remote places for Mission Aviation Fellowship.

As with many other missionary organizations, each of the group's roughly 200 families is expected to secure financial commitments from private donors before it leaves—at least $43,000 a year—to cover salaries and living expenses, says Van Syverson, the group's development director.

Spiraling Fuel Costs

In most cases, the addition of in-house fund-raising counselors has cut by at least half the amount of time missionaries are taking to raise enough money to leave for their assignments in the field. The program also has helped create closer ties between missionaries and the group's 12,000 supporters.

Mission Aviation faces another problem that has left many of its for-profit counterparts crippled or bankrupt: spiraling fuel and aircraft costs.

To increase efficiency, Mission Aviation has recently slashed flights-on-demand, except in emergencies. "Understand that we are trying to run in an industry that is, in scriptural terms, 'sick nigh unto death,' " Mr. Meyers says.

In its drive for "profitability," the charity has one big asset. In February it elected as its board chairman Bruce R. Kennedy, who has since retired as chairman of Alaska Air Group, which owns Alaska Airlines and Horizon Air, to devote himself full time to Christian philanthropy. Mr. Kennedy is widely respected in the airline industry, in large part because the near-bankrupt carrier that he bought in 1972 is now among the nation's few profitable airline companies.

For now, with its budget balanced or nearly so, Mission Aviation is about to embark on a new effort to raise its visibility. It has recently hired an outside publicist—Warren Duffy, who formerly worked for the television minister Robert Schuller—to help the charity produce articles, books, and news releases.

Says Mr. Meyers: "We're an evangelical organization. We see [our work] as part of the church, and yet it gives an opportunity for people to say, 'The church is doing some interesting things.' "

No. 288: St. Labre School Battles Poverty on 2 Indian Reservations

ST. LABRE INDIAN SCHOOL

First-grade students at St. Labre Indian School dance with traditional shawls as part of festivities to celebrate their heritage.

By JENNIFER MOORE

MOST PEOPLE might regard the $18-million in private money raised by the St. Labre Indian School Educational Association—a small Catholic-affiliated charity in tiny Ashland, Mont.—as something of a modern miracle. But the Rev. Emmett Hoffmann, the group's leader for 37 years and the man largely responsible for raising that money, views his efforts as little more than the minimum required to meet the needs of his community.

The association, started in 1884, operates four schools on the Northern Cheyenne and Crow Reservations: three small elementary schools and the larger St. Labre Indian School for kindergarten through high-school students.

Over 700 children, mostly from very poor families, attend those schools each year, either as day students or boarders. The association says nearly 80 per cent of graduates from the St. Labre Indian School enter college.

The association also runs the St. Labre Home for Indian Children and Youth, a temporary housing facility for young people who have crises at home, and it pays for several alcoholism-treatment programs and educational classes for people on the reservations.

Creating New Jobs

Another goal of the schools is to attack the high level of unemployment in the region by putting people to work at the school. About 65 per cent of its paid employees are American Indians. And when it kicked off its first aggressive fund-raising drive in 1954, it sought to create new jobs by hiring people from the reservations to help make items for a direct-mail campaign.

"I saw a lot of people with no

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THE PHILANTHROPY 400

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work to do, people with no means of livelihood or only seasonal jobs," says Father Hoffmann. He persuaded a friend who worked at a plastics-manufacturing plant in New York to make the pieces for small Indian-related items that could be assembled by people on the reservations and then sent to potential donors.

The first such campaign featured a doll named Johnny Walks Last that was dressed in nothing but a pair of fringed pants. Father Hoffmann enclosed a letter with the doll explaining that Johnny, like the students at the St. Labre schools, was too poor to buy clothes and needed the recipient's donation. Donors received a small shirt for Johnny in return.

New Fund-Raising Strategies

The schools relied on this type of fund raising for over 20 years, expanding into the sale of jewelry and other products made by Indians on the reservations. In the 1970's, contributions to the association had grown to about $6-million per year. But in 1977, increased costs for postage and plastic (due to the oil embargo) forced the group to shift its fund raising away from merchandise to simpler types of direct mail.

While the mail sent by the association today often includes a bookmark or a replica of an Indian-head penny, the focus of the piece is a long letter written by Father Hoffmann that provides details about one child at a St. Labre school and then discusses the general needs and successes of the schools. The association also sends a monthly newsletter to its donors.

The switch away from premiums came at about the time that the group started to use computers to generate personalized letters, maintain mailing lists, and keep accurate and up-to-date records on donors.

Father Hoffmann says the charity has now become fairly sophisticated in its approach, and has determined how often donors should be sent solicitations. He says that he also tests most mailing lists before purchasing them, buying only those that bring responses from at least 3 or 4 per cent of the people who receive the solicitation.

Still, the group has felt the chill of the recession. Its list of active donors has dropped by almost a third in the past two and a half years, from 300,000 to 200,000. "But the people that have stayed with us have given more," says Father Hoffmann, noting that the association saw a 2-per-cent increase in giving this year over 1990. He says the biggest challenge is to try to reach young people and include them in the pool of donors.

Individual gifts usually range from $5 to $100, but the association has also received a few large donations of $5,000 to $10,000. Most donors have never seen the St. Labre Indian School campus, which is about 125 miles east of Billings in a town with 200 residents, in addition to the students who live at the school. "We live in a town that's so small, there's not even a stoplight," says Fran Gillette, planned-giving officer for the school. "So everything we do is by mail."

Several long-time donors have made a special trip to visit the schools, like Lyda and Francis Nagel of Santa Monica, Cal., who started giving to the group about eight years ago. While the Nagels are neither American Indian nor Catholic, they recently made the St. Labre educational association the sole recipient of their charity.

"This friend of mine told me that there are Americans in this country that are right here and need as much help as people in other countries," says Mrs. Nagel. "And there's nothing more American than helping these Indian children."

For those who can't travel all the way to Ashland, the association has a video showing the schools and the association's other programs. It can be rented for $15 or purchased for $25.

	Private support	Total income	Fund-raising costs: Amount	Fund-raising costs: Percentage of private support	Fund-raising costs: Percentage of total income	Year ending
303. United Way of South Hampton Roads (Norfolk, Va.)[12]	$17,055,861	n/a	n/a	—	—	12/31/90
304. Humane Society of the United States (Washington)	17,000,000	18,700,000	1,100,000	6.5	5.9	12/31/90
305. U.S. Holocaust Memorial Council (Washington)*	16,900,000	24,500,000	3,200,000	19.0	13.1	9/30/91
306. Santa Clara University (Cal.)[10]	16,649,148	n/a	n/a	—	—	6/30/90
307. Northeastern University (Boston)*	16,596,000	277,704,000	1,770,000	10.7	0.6	6/30/91
308. University of Alabama at Birmingham*	16,454,699	630,992,836	766,167	4.7	0.1	9/30/90
309. Madison Community Foundation (Wis.)	16,335,690	18,077,656	n/a	—	—	12/31/90
310. College of William and Mary (Williamsburg, Va.)*	16,269,584	72,163,464	2,407,547	14.8	3.3	6/30/90
311. Heritage Foundation (Washington)	16,267,579	18,305,474	2,395,029	14.7	13.1	12/31/90
312. United Way of Buffalo and Erie County	16,149,411	17,563,071	695,099	4.3	4.0	10/31/90
313. United Way of Central Carolinas (Charlotte, N.C.)	16,125,799	17,082,664	n/a	—	—	12/31/90
314. Wilderness Society (Washington)	15,928,593	17,903,091	1,375,023	8.6	7.7	9/30/90
315. Epilepsy Foundation of America (Landover, Md.)	15,848,907	31,890,921	3,303,414	20.8	10.4	12/31/90
316. Interchurch Medical Assistance (New Windsor, Md.)[30]	15,733,765	15,747,765	4,747	8.1[24]	8.1[24]	6/30/91
317. University of Alabama (Tuscaloosa)	15,729,733	274,005,186	n/a	—	—	9/30/90
318. Bryn Mawr College (Pa.)*	15,694,000	48,383,000	1,260,000	8.0	2.6	5/31/91
319. George Washington University (Washington)[10]	15,549,096	n/a	n/a	—	—	6/30/90
320. Geisinger Foundation (Danville, Pa.)*	15,500,000	385,000,000	900,000	5.8	0.2	6/30/91
(tie). New School for Social Research (New York)*	15,500,000	83,000,000	1,400,000	9.0	1.7	6/30/91
322. Community Foundation for Palm Beach and Martin Counties (Fla.)[23]	15,454,906	n/a	n/a	—	—	12/31/90
323. Alzheimer's Association (Chicago)*[31]	15,424,256	18,073,804	3,947,739	25.6	21.8	12/31/90
324. WHYY (Philadelphia)	15,400,000	20,000,000	3,600,000	23.4	18.0	6/30/91
325. University of Richmond (Va.)	15,347,560	n/a	1,680,000	10.9	—	6/30/91
326. Environmental Defense Fund (New York)*	15,325,278	16,884,500	2,175,374	14.2	12.9	9/30/90
327. Temple University (Philadelphia)	15,300,000	497,500,000	2,700,000	17.6	0.5	6/30/91
328. Citizens' Scholarship Foundation of America (St. Peter, Minn.)	15,156,214	17,826,215	340,489	2.2	1.9	6/30/91
329. United Way of Westchester and Putnam (White Plains, N.Y.)[12]	15,119,466	n/a	n/a	—	—	12/31/90
330. John F. Kennedy Center for the Performing Arts (Washington)	15,059,515	55,904,218	2,771,008	18.4	5.0	9/30/90
331. Natural Resources Defense Council (New York)	15,001,905	17,471,078	1,901,657	12.7	10.9	3/31/91
332. Tulsa Area United Way (Okla.)[12]	14,960,920	n/a	n/a	—	—	12/31/90
333. James Robison Evangelistic Association (Fort Worth)	14,956,431	17,066,244	1,721,111	11.5	10.1	12/31/90
334. American Foundation for AIDS Research (New York)	14,928,326	15,631,958	1,359,558	9.1	8.7	6/30/91
335. National Jewish Center for Immunology and Respiratory Medicine (Denver)	14,858,000	29,418,000	3,000,000	20.2	10.2	6/30/91
336. University of Louisville (Ky.)*	14,733,636	275,000,000	1,800,000	12.2	0.7	6/30/91
337. Howard University (Washington)*	14,730,669	447,329,735	2,002,238	13.6	0.5	6/30/90
338. Ronald Reagan Presidential Foundation (Los Angeles)*	14,599,253	15,294,587	578,740	4.0	3.8	12/31/90
339. Braille Institute (Los Angeles)*	14,547,000	20,003,000	979,000	6.7	4.9	6/30/91
340. Jewish Federation of Palm Beach County (West Palm Beach, Fla.)	14,500,000	15,000,000	1,400,000	9.7	9.3	8/31/90
341. Bowdoin College (Brunswick, Me.)[10]	14,465,625	n/a	n/a	—	—	6/30/90
342. Minnesota Medical Foundation (Minneapolis)	14,383,550	21,052,320	1,112,396	7.7	5.3	6/30/90
343. Texas Christian University (Fort Worth)*	14,319,000	82,848,864	1,358,931	9.5	1.6	5/31/91
344. Gay Men's Health Crisis (New York)	14,270,000	17,224,000	522,000	3.7	3.0	6/30/91
345. Milwaukee Jewish Federation*	14,209,667	18,248,119	707,294	5.0	3.9	6/30/91
346. National Wildlife Federation (Washington)	14,116,000	88,669,000	4,600,000	32.6	5.2	8/31/90
347. Mount Holyoke College (Mass.)*	14,044,224	n/a	2,111,620	15.0	—	6/30/91
348. Lafayette College (Easton, Pa.)	14,001,487	68,166,172	1,237,899	8.8	1.8	6/30/90
349. New York Zoological Society	14,000,000	47,000,000	2,200,000	15.7	4.7	6/30/91
350. Smithsonian Institution (Washington)	13,939,000	268,012,000	n/a	—	—	9/30/90

* Organization is engaged in a capital, endowment, or other special campaign. n/a: not available

[1] Includes funds from local Jewish federations that are distributed to other organizations, primarily the United Israel Appeal, and the American Jewish Joint Distribution Committee, to aid Jews in Israel and around the world. Local Jewish federations, the largest of which are listed separately in the Philanthropy 400, also raise money for local needs. Total fund-raising under the United Jewish Appeal umbrella was $1.1-billion.

[2] Majority of contributions are in the form of donated food, valued at the federal government rate of $2.10 per pound. Fund-raising percentages are calculated against actual cash donations of $1,500,019 and total cash income of $2,659,532.

[3] Based on information from 91 per cent of the affiliated organizations. Fund-raising expenditures include public relations. Contributions figures includes in-kind gifts.

[4] Contributions and total-revenue figures are based on reports from 898 of 960 local chapters.

[5] Figures are for the national headquarters plus estimates based on results from about 85 per cent of 420 local units. All fiscal years are 1989 but the closing dates vary.

[6] Total revenue figure is for fiscal 1990.

[7] Contributions figure includes in-kind gifts.

[8] Figures include World Vision Relief and Development and Brother to Brother International. Contributions figure includes in-kind gifts.

[9] Figures are totals for affiliated local organizations.

[10] Contributions figure is taken from data compiled by the Council for Aid to Education.

[11] Combined campaign for 10 arts organizations.

[12] Contributions figure is taken from data compiled by United Way of America and may include uncollected pledges.

[13] All figures are projected.

[14] Figures combine data from local councils for fiscal 1989 with national office figures for fiscal 1990.

[15] Includes Mount Sinai Hospital and Mount Sinai School of Medicine.

[16] Fund-raising arm of the Johns Hopkins Hospital and Johns Hopkins University School of Medicine. Contributions figure includes pledges.

	Private support	Total income	Fund-raising costs: Amount	Fund-raising costs: Percentage of private support	Fund-raising costs: Percentage of total income	Year ending
351. Special Olympics International (Washington)[32]	$13,929,585	$19,003,187	$3,698,911	26.6%	19.5%	6/30/90
352. Museum of Fine Arts Boston	13,789,000	65,745,000	721,223	5.2	1.1	6/30/90
353. Boston Symphony Orchestra	13,720,000	37,632,000	1,682,000	12.3	4.5	8/31/91
354. University of New Mexico (Albuquerque)[10]	13,681,183	n/a	n/a	—	—	6/30/90
355. Minneapolis Federation for Jewish Service	13,673,835	14,946,022	1,620,391	11.9	10.8	8/31/90
356. West Virginia University (Morgantown)*	13,637,000	319,482,790	1,227,372	9.0	0.4	6/30/91
357. Auburn University (Ala.)	13,630,626	n/a	1,539,734	11.3	—	9/30/90
358. Museum of Modern Art (New York)*	13,613,086	46,800,000	611,000	4.5	1.3	6/30/91
359. University of Oregon (Eugene)	13,589,339	n/a	1,200,302	8.8	—	6/30/90
360. Phillips Academy (Andover, Mass.)	13,410,685	31,281,000	1,693,000	12.6	5.4	6/30/91
361. Vassar College (Poughkeepsie, N.Y.)[10]	13,410,503	n/a	n/a	—	—	6/30/90
362. Jewish Community Foundation (Los Angeles)	13,407,672	20,639,949	430,498	3.2	2.1	12/31/90
363. Berea College (Ky.)*	13,400,461	n/a	1,327,030	9.9	—	6/30/91
364. Orchestral Association (Chicago Symphony)*	13,342,000	30,112,000	1,470,000	11.0	4.9	6/30/91
365. Jewish Family Services (Los Angeles)	13,309,389	18,443,546	98,648	0.7	0.5	8/31/90
366. Oklahoma City Community Foundation[23]	13,200,000	n/a	n/a	—	—	12/31/90
367. Cal Farley's Boys Ranch and Affiliates (Amarillo, Tex.)	13,189,000	39,058,000	1,414,000	10.7	3.6	4/30/91
368. Masonic Homes at Elizabethtown of the Grand Lodge (Elizabethtown, Pa.)	13,068,369	47,429,156	170,513	1.3	0.4	12/31/90
369. Illinois Institute of Technology (Chicago)*	12,776,659	59,000,000	1,390,199	10.9	2.4	5/31/91
370. United Way Sacramento Area (Cal.)	12,700,513	13,252,910	1,497,383	11.8	11.3	12/31/90
371. Davidson College (N.C.)[10]	12,638,926	n/a	n/a	—	—	6/30/90
372. Julliard School (New York)	12,518,235	40,220,801	620,667	5.0	1.5	6/30/90
373. Mission Aviation Fellowship (Redlands, Cal.)	12,422,095	20,560,188	1,341,793	10.8	6.5	9/30/90
374. Greater Kansas City Community Foundation (Mo.)	12,387,900	15,519,198	n/a	—	—	1/31/91
375. United Way of Greater Toledo (Ohio)	12,358,029	14,963,185	964,229	7.8	6.4	12/31/90
376. Wesleyan University (Middletown, Conn.)[10]	12,310,449	n/a	n/a	—	—	6/30/90
377. Children's National Medical Center (Washington)*	12,282,207	270,000,000	3,130,911	25.5	1.2	6/30/91
378. Loyola Marymount University (Los Angeles)	12,254,485	78,851,870	1,160,300	9.5	1.5	6/30/91
379. National Audubon Society (New York)	12,252,100	37,350,497	2,919,051	23.8	7.8	6/30/90
380. United Way of Essex and West Hudson (Newark)	12,244,178	12,866,464	853,298	7.0	6.6	12/31/90
381. Atlanta Jewish Federation*	12,229,661	12,340,533	767,984	6.3	6.2	12/31/90
382. Lutheran World Relief (New York)[33]*	12,049,198	92,601,295	329,566	2.7	0.4	9/30/90
383. United Way of the Midlands (Omaha)	12,044,708	13,400,521	669,057	5.6	5.0	12/31/90
384. Wayne State University (Detroit)	12,020,247	375,450,938	1,084,920	9.0	0.3	9/30/90
385. National Benevolent Association of the Christian Church (St. Louis)	11,962,205	76,179,839	3,100,927	26.1	4.1	12/31/90
386. World Concern (Seattle)[7]	11,817,429	11,935,715	1,118,542	9.5	9.4	6/30/91
387. University of Maine at Orono[10]	11,715,604	n/a	n/a	—	—	6/30/90
388. Franklin Institute (Philadelphia)*	11,700,000	22,100,000	410,000	3.5	1.9	12/31/90
389. American Health Assistance Foundation (Rockville, Md.)	11,698,991	12,261,191	2,262,652	19.3	18.5	3/31/91
390. Direct Relief International (Santa Barbara, Cal.)	11,677,958	11,784,735	126,358	1.1	1.1	12/31/90
391. American Enterprise Institute (Washington)	11,665,645	12,607,387	609,014	5.2	4.8	12/31/90
392. American Institute for Cancer Research (Washington)	11,644,356	12,292,122	2,257,635	19.4	18.4	9/30/90
393. Rand Corporation (Santa Monica, Cal.)*	11,638,076	103,289,870	n/a	—	—	9/30/90
394. Ohio University (Athens)[10]	11,634,320	n/a	n/a	—	—	6/30/90
395. Boston Foundation	11,596,862	42,449,566	n/a	—	—	6/30/90
396. Oxfam America (Boston)	11,539,845	11,949,113	1,972,392	17.1	16.5	10/31/90
397. University of Vermont (Burlington)	11,401,064	n/a	2,253,300	19.8	—	6/30/91
398. Texas Tech University (Lubbock)[34]	11,243,183	376,650,276	794,604	7.1	0.2	8/31/90
399. KCTS (Seattle)	11,241,786	12,972,295	2,401,416	21.4	18.5	6/30/90
400. Virginia Commonwealth University (Richmond)	11,212,935	n/a	1,840,493	16.4	—	6/30/91

* Organization is engaged in a capital, endowment, or other special campaign. n/a: not available

[17] Fund-raising-expenses figure does not include university-related foundations.
[18] Fund-raising-expenses figure includes both the alumni and development offices, less the expenditures assigned exclusively to alumni affairs.
[19] Includes the Episcopal Migration Ministries and the Presiding Bishop's Fund for World Relief.
[20] Fund-raising figure does not include expenditures by individual academic departments and schools.
[21] Includes the Mayo Clinic and associated medical facilities.
[22] Contributions figure does not include the value of goods donated to Goodwill retail stores. Those goods generated $361-million in retail sales.
[23] Contributions figure is taken from data compiled by the Columbus Foundation.
[24] Includes the National Academy of Sciences, National Academy of Engineering, Institute of Medicine, and National Research Council.
[25] Figures are based on reports from 60 per cent of chapters.
[26] Contributions figure includes $14.1-million in value of donated land.
[27] Includes the the NAACP Special Contributions Fund and donations to local branches. Fund-raising expenses are for national office only and fund-raising percentages are calculated from national donations of $12,995,000 and total income of $13,669,000.
[28] Includes the Carnegie Institute and the Carnegie Library.
[29] Figure for fund-raising expenditures includes all administrative costs.
[30] Contributions and total revenue figures include in-kind gifts. Fund-raising expenditures are fees to Independent Charities of America. Fund-raising costs are calculated on cash donations and revenue of $58,725.
[31] Fund raising includes national expenses for fund raising by chapters.
[32] Figures are for national office only.
[33] Figures are for nine months, due to a change in the fiscal year. Contributions figure includes in-kind gifts.
[34] Includes Texas Tech University Health Sciences Center.

While donors have received information in the newsletters on how to include the schools in their wills, the group didn't start a formal planned-giving program until January 1990. In the 1990 fiscal year, the group received $4.6-million in bequests.

Critics from other Indian educational associations, who asked not to be identified, argue that the St. Labre educational association has such a strong focus on Catholicism that it does not do enough to teach students about American Indian values and customs. They also worry that the group may not be doing enough to encourage students to put their education to use by returning to the reservations.

Father Hoffmann rejects those criticisms, saying that nearly 85 per cent of the schools' graduates currently return.

"Now there seem to be more opportunities for people to come back and use their talents on or around the reservations," he observes. "We promote getting educated people back as role models in leadership positions within their tribes."

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Africare (Washington)	$3,313,663
AFS Intercultural Programs (New York)	2,190,833
AIDS Project Los Angeles	6,802,488
American Ballet Theatre (New York)	7,338,976
American Civil Liberties Union Foundation (New York)	9,424,896
American Museum of Natural History (New York)	4,818,336
American Public Radio (St. Paul)	1,442,572
American Society for the Prevention of Cruelty to Animals (New York)	6,621,134
American University of Beirut	5,101,364
Amvets (Lanham, Md.)	10,300,750
B'nai B'rith Foundation (Washington)	7,600,000
Brigham and Women's Hospital (Boston)	6,853,307
Brookings Institution (Washington)	7,753,963
Brooklyn Museum (New York)	4,120,514
Center for Strategic and International Studies (Washington)	9,942,156
Child Welfare League of America (Washington)	3,795,252
Children's Television Workshop (New York)	7,055,987
Cleveland Orchestra	8,053,394
Cold Spring Harbor Laboratory (New York)	5,000,000
Committee for Economic Development (New York)	4,102,874
Conservation Fund (Arlington, Va.)	10,234,304
Conservation International (Washington)	9,500,000
Council on Foreign Relations (New York)	$1,981,600
Cousteau Society (Norfolk, Va.)	8,497,515
Detroit Institute of Arts	10,460,000
Field Museum of Natural History (Chicago)	9,390,916
Guthrie Theater (Minneapolis)	3,189,969
Hoover Institution on War, Revolution, and Peace (Stanford, Cal.)	8,600,000
Houston Symphony Society	9,140,687
Hunger Project (New York)	9,796,414
Independent Charities of America (San Francisco)	10,531,347
International Rescue Committee (New York)	8,722,598
The Lighthouse (New York)	10,154,000
Local Initiatives Support Corporation (New York)	10,161,800
Lyric Opera of Chicago	7,446,178
Milwaukee Art Museum	3,666,158
NAACP Legal Defense and Educational Fund (New York)	10,200,000
National Council on the Aging (Washington)	1,610,000
National Society to Prevent Blindness (Schaumburg, Ill.)	9,295,901
National Trust for Historic Preservation (Washington)	7,917,591
National Urban League (New York)	8,906,096
Nelson-Atkins Museum of Art (Kansas City, Mo.)	6,712,120
Newberry Library (Chicago)	1,953,309
New England Medical Center (Boston)	4,200,000
New Israel Fund (New York)	$6,242,469
New York Botanical Garden	9,080,000
New York City Ballet	11,196,926
New York Philharmonic	9,909,261
New York Shakespeare Festival	4,300,000
Pan American Development Foundation (Washington)	4,447,807
Pathfinder International (Boston)	1,200,000
Philadelphia Orchestra	3,889,356
Phillips Exeter Academy (N.H.)	9,563,611
Pierpont Morgan Library (New York)	2,156,200
Population Council (New York)	6,278,463
Ronald McDonald Children's Charities (Oakbrook, Ill.)	8,803,037
Reading Is Fundamental (Washington)	1,738,173
RP Foundation Fighting Blindness (Baltimore)	5,130,574
Salk Institute for Biological Studies (San Diego)	10,000,000
San Francisco Museum of Modern Art	4,018,000
John G. Shedd Aquarium (Chicago)	5,222,658
Simon Wiesenthal Center (Los Angeles)	9,410,841
Walker Art Center (Minneapolis)	4,857,757
Whitehead Institute for Biomedical Research (Cambridge, Mass.)	9,269,829
Winrock International (Morrilton, Ark.)	10,146,967
Winterthur (Del.)	2,603,882
Woods Hole Oceanographic Institution (Mass.)	8,120,994
Youth for Understanding International Exchange (Washington)	2,433,303

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OPINION

Commentary and Letters

Hospitals' Predicament May Be All Non-Profits'

By J. DAVID SEAY

ALTHOUGH I'VE BEEN TRANSPLANTED to the Northeast for nearly 20 years—most of those in New York—I'm originally from Oklahoma, and I'm proud of it. One reason is that I can quote another Oklahoman, Will Rogers, without embarrassment. He once said that everything is funny as long as it is happening to somebody else.

In the current debate about what types of non-profit organizations and activities are to be considered charitable and exempt from taxation, our country's non-profit hospitals may very well be seen by other charities as "somebody else." However, my colleagues at other groups in the non-profit world—museums, symphonies, colleges and universities, and other health and social-welfare organizations—may be wise not to laugh too hard, or too long, at the present predicament of hospitals. The Internal Revenue Service and local tax assessors may be laughing last.

MY VIEW

The problem facing us now is that some of the proposals aimed at making hospitals more accountable would eliminate "benefit to the community" as a standard for tax exemption.

Many lawmakers have expressed concern that non-profit hospitals are not doing enough to take care of the indigent. Some of their fears are legitimate, but the remedies being proffered would lead to a radical change in the basic policy rationale underlying the definition of charity, at least—or at first—for those institutions that were granted charitable status specifically because they provide a benefit to the community. Those remedies should be examined very carefully.

A century ago, Lord MacNaghten, in his restatement of the English law of charitable uses of property, identified four legal categories of charity: relief of poverty, advancement of education, advancement of religion, and purposes beneficial to the community. His formulation is still being used today. Health care, like music and other cultural activities, has not been considered charitable as an activity *per se*, but rather has been identified as being charitable by virtue of the benefits the community receives from institutions that provide services and activities. Health care, like music and museums, can be provided by both for-profit and non-profit organizations, by community-serving or by self-serving enterprises, and in a way that deserves the benefits of tax-exempt status.

The problem facing us now is that some of the proposals aimed at making hospitals more accountable would eliminate "benefit to the community" as a standard for tax exemption and instead require hospitals to prove that they are doing enough to help the poor. On the surface, this idea has appeal. After all, our nation does have a significant problem of medical poverty and it would be nice if we could find someone to deal seriously with it since apparently the government will not and for-profit enterprise can not.

But that is not what the notion of community benefit is all about. I'm sure that, as a nation, we have problems of musical indigence and museum deprivation as well, although maybe not as serious; however, we have not yet chosen to base the charitable status of symphonies and museums on the number of admission tickets given away to the poor, nor should we. Tax-exemption criteria are not intended to solve all of our social ills, however desirable that would be; they are just

LETTERS

Reforming Philanthropy: Not Everyone May Agree

TO THE EDITOR:

Alas, in grant making, as in life, perfection is a state aspired to, but seldom achieved. Pablo Eisenberg's admonition that "collegiality" retards criticism of less-than-perfect behavior in philanthropy misses a point ("Still Needed: Reform Movement in Philanthropy," October 8). The reality is that "they who are without guilt should cast the first stone." So who but him can step forward?

Pablo himself is the leader who has devoted his career to keeping us grant makers honest. His own voice has had a very positive effect, even on the major groups he criticizes, in addressing issues of those who are outside of the mainstream, and who may benefit most from our attention. He does need to acknowledge, however, that in a pluralistic society, all grant makers may not share his particular priorities as they strive to make their communities fit places to live.

Keep observing, Pablo. But you might cut some of us a little slack as we strive to practice your ideals of what might be, in the face of what is.

EUGENE R. WILSON
President, ARCO Foundation
Los Angeles

Counting volunteers: a 'fiscal farce'

TO THE EDITOR:

In response to "Volunteers Belong on the Balance Sheet" (October 8), I'd like to say I've benefited from Susan Ellis's training, but she had best stick to volunteerism and keep out of accounting.

As a director of a small United Way and the person responsible for numerous account solicitations, collection of payments, and completion of audits, I need to be as fiscally ethical as humanly possible. I owe that to our contributors and hard-working volunteers.

Recording volunteer time in a fashion similar to actual cash costs would force me into being a "fiscal farce."

Just think of:

► Asking the board for their salaries so we can calculate how much their volunteer time is worth. Or do we use the minimum wage? . . .

► Hassling people who make phone calls, stuff letters, and prepare baked goods, to monitor and report their volunteer time to us.

► Having agencies inflate or deflate their contributed time depending on how they feel the public will react.

► Monitoring hot-line volunteers—do we track the minutes spent out of bed on the phone or the whole night they're on duty?

Come now. I believe wholeheartedly in agencies' telling their stories, recruiting volunteers, and utilizing those volunteers' special skills in the best way possible. Their invaluable